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ABSTRACT

This manual was designed to provide chief finance officers and other administrators with a summary of laws and policies that relate to Illinois public community colleges and to provide a uniform system for accounting, budgeting, auditing, and reporting in the state's community colleges. After chapter I describes the fiscal philosophies and objectives of the statewide uniform accounting system, chapter II reviews the policies, regulations, and guidelines established by the Illinois Community College Board (ICCB) that deal with local community college finances. Chapter III describes the basic accounting codification system, which provides common numerical codes to identify the major financial transactions by standard classifications of Fund, Program, or Object, Source or Type. Chapter IV sets forth definitions for major accounts and funds and specifies the limitations that are imposed on each. Chapter V establishes the budget elements, procedures, calendar, and form to be used by the colleges in submitting their annual budgets. After chapter VI considers the role and responsibilities of internal auditors and mechanisms for internal financial control, chapter VII considers statutory and ICCB requirements for external independent audits and specifies the elements and procedures of an independent audit. Finally, chapter VIII reviews the ICCB's suggested audit program and its steps. Appendices include definitions of terms and the forms used in the uniform accounting and reporting process. (AYC)

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Illinois Community College Board

UNIFORM ACCOUNTING PROCEDURES MANUAL

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Illinois Community College Board

UNIFORM ACCOUNTING MANUAL

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FOREWORD

On July 21, 1978, the Illinois Community College Board approved a revised Policy Manual for the community colleges of Illinois. The intent of the revision was to amend the 1975 edition of the ICCB Manual of Policies, Procedures, and Guidelines so as to separate policies from procedures and guidelines. This would provide a single policy manual which would then be filed with the Office of the Secretary of State as the official "rules" of the Illinois Community College Board in accordance with the Illinois Administrative Procedures Act of 1977.

In adopting the new Policy Manual, the ICCB approved a recommendation of its Ad Hoc Committee, which had developed the document, to "...prepare procedures and/or operating manuals to implement policies...." These procedures are intended to provide clear and understandable statements concerning appropriate plans, steps, and requirements of colleges for implementation of ICCB policies. They are designed to establish and maintain orderly, effective, consistent, and efficient operations of the community colleges insofar as compliance with ICCB policies is concerned.

Separate procedures manuals have been developed to implement ICCB policies. They are as follows:

- Recognition Procedures Manual
- Program Approval Procedures Manual
- Apportionment Claims/Audit Procedures Manual
- Uniform Accounting Procedures Manual
- Unit Cost Study Procedures Manual
- Capital Projects/Site and Construction Procedures Manual
- Management Information System Procedures Manual
- Resource Allocation and Management Plan (RAMP/CC)--Distributed by IBHE

The Uniform Accounting Procedures Manual is designed to provide chief finance officers and other administrators with a summary of laws and policies which relate specifically to Illinois public community colleges. It also provides uniformity in accounting, budgeting, auditing, and reporting procedures in the public community college system.

Uniform Accounting Manual

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UNIFORM ACCOUNTING MANUAL-UNIT COST STUDY POLICY ADVISORY COMMITTEE
UNIFORM ACCOUNTING MANUAL - UNIT COST STUDY TECHNICAL COMMITTEE

The Illinois Community College Board Uniform Accounting Manual-Unit Cost Study Policy Advisory Committee was established on March 26, 1976, by the Illinois Community College Board to review and revise, if necessary, the Uniform Accounting Manual and Unit Cost Study for the public community colleges of Illinois. The primary goal for the review of the Uniform Accounting Manual and Unit Cost Study is to check the efficiency and effectiveness of these two basic documents pertaining to the financial operations of the community colleges in Illinois. Included with this major goal is the thought that the Uniform Accounting Manual and the Unit Cost Study should be consistent with each other and the RAMP/CC for master planning and various national financial reporting procedures.

1979-1980 Uniform Accounting Manual-Unit Cost Study Policy Advisory Committee Members

Mr. Hugh D. Hammerslag (Chairman) - Illinois Community College Board, Board Chairman
Dr. William R. Keel - Illinois Council of Public Community College Presidents, Belleville Area College
Mr. Paul Schaeffer - Illinois Community College Trustees Association, Joliet Junior College
Mr. Donald W. Hill - Illinois Council of Public Community College Presidents, City Colleges of Chicago
Mr. David L. Viar - Illinois Community College Trustees Association, Executive Director
Dr. Fred L. Wellman - Illinois Community College Board, Executive Director (Vacant) - Illinois Chapter of the American Institute of CPA's

The Illinois Community College Board also approved a Technical Committee which would work with the UAM-UCS Policy Advisory Committee on projects as requested by the UAM-UCS Policy Advisory Committee.

1979-1980 Uniform Accounting Manual- Unit Cost Study Technical Committee Members

Mr. William Matlack (Chairman) - Illinois Community College Board, Associate Director for Administrative Services
Mrs. Virginia Capriola - Illinois Community College Board, Assistant Director for Financial Services
Mr. C. William Coons - Illinois Community College Board, Assistant Director for Auditing Services
Mr. Emil Haefflinger - Illinois Association of Community College Chief Business Administrators, Illinois Central College
Mr. Tim Helton - Illinois Association of Community College Chief Business Administrators, Joliet Junior College
Mr. Donald W. Hill - Illinois Association of Community College Chief Business Administrators, City Colleges of Chicago
Dr. James Howard - Illinois Community College Board, Deputy Director
Mr. John Lucas - Institutional Research Specialist, William Rainey Harper College

1979-1980 Uniform Accounting Manual-Unit Cost Study Technical Committee
Members (Continued)

Dr. R. Michael Ross - Illinois Community College Board, Assistant Director
for Apportionment Claims Services
Mr. Ray Smith - Illinois Community College Faculty Association, Lincoln
Land Community College
Mr. Lynn Willett - Institutional Research Specialist, Elgin Community
College

CHAPTER I

PHILOSOPHIES AND OBJECTIVES

I. INTRODUCTION

The community college has long been a part of the American education scene, but the comprehensive public community college has only recently become a major educational force. Historically, the development has been characterized by the adoption and implementation of policies and procedures of other educational institutions. Initially, this appeared to be no handicap as the movement sought its own identity and place in the educational structure. However, the tremendous growth of public community colleges, combined with evolvement of unique functions and objectives, has increasingly demonstrated the inadequacy of many of the policies and procedures which have been developed through this approach.

Accounting is a broad concept of recording and reporting financial transactions. Specifically defined accounting is concerned with:

1. the design of a financial control and recording system;
2. bookkeeping or maintaining the records of financial transactions;
3. auditing or continually testing at various periods the effectiveness of controls and the accuracy and propriety of records;
4. reporting or revealing and interpreting the financial information.

Early in the community college development, it became apparent that the accounting structures of the elementary and secondary schools, as well as the four-year colleges and universities, provide neither the necessary management information nor safeguards for this unique type of institution. The need to give meaningful financial information to controlling boards, administrators, the public, outside agencies, and the executive and legislative branches of government has accentuated the need to study, revise, and improve existing accounting and budgetary methods.

Financial accounting is a necessary complement to the educational program. This manual is intended to provide guidelines for establishing sound financial accounting systems in all Illinois public community colleges. In order to appropriately observe and interpret financial data, proper accounting methods are imperative. Illinois public community colleges operate on a modified accrual basis of accounting with an annual conversion to the accrual basis. It is generally recognized that federal and state reporting can best be accomplished by the use of an accrual system.

In order to adequately maintain an accrual system, the local governing board should employ an individual who has competence in the accounting field. It is not suggested that the chief finance officer of the community college necessarily be an accountant, but at least one member of the business office staff should possess this competence.

A state-adopted uniform accounting system should meet the following criteria:

1. demonstrate compliance with statutory provisions;
2. provide a basis for uniform budgeting, auditing, and reporting within the limits required by the state system;
3. establish the basis for comparable cost studies;
4. produce the necessary data at the local level to expeditiously meet local, state, and federal needs for comparable financial data that is compatible with other educational management information.

II. PRINCIPLES OF FINANCE

LEGAL PROVISIONS MUST TAKE PRECEDENCE IF LEGAL AND SOUND ACCOUNTING PROVISIONS CONFLICT.

It is the obligation of the governing board and the personnel of the college to recommend changes in the law which eliminate conflicts with generally accepted accounting principles.

FUNDS MUST BE ESTABLISHED AS REQUIRED BY LAW.

A complete self-balancing group of accounts must be established for each fund. This group should include accounts necessary to set forth the financial position and the results of operations consistent with legal provisions. It should also meet the requirements of sound financial administration. The budget document and financial reports should be prepared in accordance with the fund's account classification.

ANNUAL INDEPENDENT AUDITS OF ALL FUNDS ARE REQUIRED BY LAW.

An audit of all financial transactions and of student enrollments used as a basis for state financial support must be submitted to the State Board each year. The independent licensed auditor is selected by and reports to the local board.

ACCRUAL OR MODIFIED ACCRUAL ACCOUNTING FOR REVENUES AND EXPENDITURES SHOULD BE USED. FINANCIAL STATEMENTS SHALL DISCLOSE THE METHOD SELECTED.

Since the purpose of accounting is to provide information with which to make decisions, it is imperative that financial data used in the decision-making process be current. For the purpose of this manual, modified accrual is intended to mean:

Receipts

Transactions for major revenue such as tax levies and state apportionment claims; federal or state grants shall be recorded as current revenue or deferred revenue when they become an obligation for a second party to pay.

Expenditures

Transactions for expenditures are to be recorded when they have been reduced to a legal or contractual right or obligation to pay.

THE ACCOUNTING SYSTEM SHOULD PROVIDE FOR A DOUBLE-ENTRY BASIS OF RECORDING WITHIN A SELF-BALANCING GROUP OF FUNDS.

Financial transactions should be recorded in terms of debits and credits in a general ledger from subsidiary books and/or records of original entry.

THE CHARTS OF ACCOUNTS SHOULD BE IN DETAIL TO RECORD REVENUES BY FUND AND SOURCE AND TO RECORD EXPENDITURES BY FUND, PROGRAM, SUB-PROGRAM, ORGANIZATION UNIT, OBJECT AND SUB-OBJECT.

The account classification system should permit reporting to governmental agencies and others on a consistent basis and should be easily adapted to electronic data processing.

THE ACCOUNTING SYSTEM SHOULD PROVIDE FOR BUDGETARY CONTROL OF REVENUES AND EXPENDITURES WHICH ESTABLISH A DIRECT RELATIONSHIP BETWEEN THE FINANCIAL BUDGET AND ACCOUNTING REPORTS OF OPERATION.

For management control, obligations should be recorded on an encumbrance basis at the time commitments are made and these encumbrances included in total expenditures at year end; e.g., when a requisition is approved or a purchase order is issued.

COST ACCOUNTING SYSTEMS SHOULD BE ESTABLISHED TO PROVIDE FOR THE RECORDING OF ALL ELEMENTS OF COST INCURRED BY COST CENTERS.

Cost centers are made up of activities which have cost characteristics identifiable with a single management responsibility.

A SEPARATE FUND SHOULD BE ESTABLISHED FOR THOSE ACCOUNTS RELATING TO CURRENT ASSETS AND CURRENT LIABILITIES AND THOSE RELATING TO FIXED ASSETS AND LONG-TERM LIABILITIES.

Fixed assets and long-term liabilities should be shown in a separate self-balancing group of accounts.

DEPRECIATION ON PLANT ASSETS NEED NOT BE RECORDED IN THE FORMAL ACCOUNTS UNLESS CASH FOR REPLACEMENTS CAN LEGALLY BE SET ASIDE.

Depreciation on assets may be computed for unit cost purposes, even if cash for replacements cannot legally be set aside, providing depreciation allowances are reflected in offsetting memorandum accounts only and are non-expendable.

COMMON TERMINOLOGY AND CLASSIFICATIONS SHOULD BE APPLIED CONSISTENTLY THROUGHOUT THE BUDGET, THE ACCOUNTS, FINANCIAL REPORTS, AND OTHER MANAGEMENT REPORTS.

Commonality of terms is essential to efficient analysis of the operation of an institution as complex as a community college. Data collected for various purposes should have as a basis the common definition of basic terms.

III. ORGANIZATION OF THE MANUAL

The UNIFORM ACCOUNTING PROCEDURES MANUAL is designed:

1. to provide chief finance officers and other administrators with a summary of laws and policies which relate specifically to Illinois public community colleges;
2. to provide uniformity in accounting, budgeting, auditing, and reporting procedures and practices.

A. Laws and Policies

The basis of the financial operation of a public community college is established by statutory regulation in the Illinois Public Community College Act, plus sections of the Illinois School Code and other statutes as specified by the Public Community College Act. Every financial transaction must be supported by statutory authority.

Policies of the Illinois Community College Board are established to implement the law. Policies, regulations, and guidelines established by the Illinois Community College Board involving finances at local community colleges have been itemized in the second chapter of this manual.

B. Chart of Accounts

A basic coding system has been designed to provide common numerical codes for the major units of the chart of accounts. This system has standardized the coding of those units that are of interest for summation and comparability at the state level. At the same time, it has retained a high degree of flexibility for coding those units that may be unique to the individual community college. The standardized coding system provides a degree of similarity among all community college financial operations.

The chart of accounts is an organized list of accounts used in the accounting system. The list contained in Chapter Three by no means limits the local college, but rather establishes standardization at summary levels. This allows freedom for the local college to maintain accounts in as much detail as they desire and to structure their accounts to fit their unique administrative organization. Yet the ability to aggregate and compare at the state level is not hampered in any way, and sufficient account detail is insured. The chart of accounts was specifically designed to meet the needs and requirements of all community colleges, regardless of size or degree of sophistication.

Several requests from the Illinois Community College Board and other State of Illinois agencies may be in a form utilizing NCHEMS and HEGIS code numbers and terminology. It is assumed that data in the current chart of accounts can be provided by the colleges in the HEGIS or NCHEMS (WICHE) format through the use of the crossover procedure.

C. Account Descriptions

The Illinois Public Community College Act provides authority for the establishment of nine funds, as listed in the chart of accounts, for the receiving and expending of monies by the local public community college. All accounts must be kept within these funds. Chapter Four sets forth definitions for major accounts used in the chart of accounts and specifies the limitations that are imposed on each fund.

D. Budget

Copies of the official budget format as presented in Chapter Five must be filed by July 15 of each year with the Illinois Community College Board, which will then submit copies to other state agencies.

This document is designed primarily to furnish a variety of summary information that is comparable among all local colleges and to produce data that is compatible with other educational information obtained by the Illinois Community College Board.

Local community colleges may develop a budget format for internal use which reflects their individual organizational structure.

E. Internal Control

Internal control provides a system of checks and balances and promotes operational efficiency. The Illinois Community College Board does not prescribe any specific system but rather stipulates that the local community college must provide a satisfactory system of internal financial control. Chapter Six is provided as a guide to the development of such a system.

F. External Audit

The external audit is required by law. Chapter Seven was developed with the aid of several certified public accountants who serve as auditors for Illinois public community colleges ranging in size from one of the smallest to the largest. It is the intent of Chapter Seven to provide guidance to the external auditor as well as the community college administrators and the Board of Trustees. As the external auditor must be hired by the Board of Trustees, and must submit a report to it, this chapter in particular was prepared to provide the local trustees with a reference in respect to the annual audit.

G. ICCB Audit

An audit performed by the ICCB staff is to be done every three years for each college district/campus. The audit is performed to insure compliance with ICCB statutes, policies, and procedures. The ICCB audit is to be of assistance to the college and improve overall reporting techniques regarding audits. An audit report will be issued to the Illinois Community College Board regarding each audit performed.

H. Summary

Illinois public community colleges are a state system of education financially supported by a combination of the State of Illinois, the local district taxpayers, and the students, with assistance from the Federal Government and private donors. The guiding philosophy of the Illinois system is to allow maximum local freedom and flexibility within state policies that will insure individuality, effectiveness, and efficiency.

CHAPTER II

LEGAL BASIS AND RELATED FISCAL POLICY

I. LEGAL BASIS

The Illinois Public Community College Act provides the legal basis for all community colleges. Community college personnel should refer to the Illinois Revised Statutes, Chapter 122, Sections 101-1 to 108-2.

II. FISCAL POLICY

The Illinois Public Community College Act requires each community college to follow certain fiscal procedures set down by the Illinois Community College Board. Through adoption of this manual, the procedures, policies, and statements contained in this section are established officially by the Illinois Community College Board through powers granted in the Act.

A. Annual Financial and Program Report

The annual financial statement will contain two parts, the ANNUAL FINANCIAL REPORT and the ANNUAL PROGRAM REPORT. The statement to be published will be substantially in the form illustrated in the appendices.

The financial and program report shall be published in at least one newspaper having general circulation within the territory of the district and, if no such newspaper exists, then publications shall be made in two or more newspapers which together cover the territory. This statement must be published no later than November 15 following the close of the fiscal year. Three copies must be filed with the Illinois Community College Board on or before December 1 following the close of the fiscal year. The Illinois Community College Board will file one copy with the Illinois Board of Higher Education. Failure to cause the financial statements to be published by November 15, and/or failure to file the statements with the Illinois Community College Board by December 1, will result in a suspension of state funding until the requirements are met.

B. Purchasing Policy

Purchasing policies are determined by the local community college board, subject to the provisions of the Community College Act. Local boards shall establish policies which will provide integrity in purchasing goods and services. Sections 103-27.1 and 7.23.1 of the Illinois Community College Act refer to the purchasing requirements.

Purchasing procedures should coordinate with and support the accounting system.

C. Chargeback Reimbursements

The following definitions of costs and the form shown in the appendices must be used in computation of average full-time equivalent cost to be charged for out-of-district students attending Illinois community colleges. The average full-time equivalent cost will be reduced by state apportionment and local student tuition for students who are Illinois residents, and local student tuition only for out-of-state students.

D. Computation of Chargeback Reimbursement

1. Includable Costs:

Educational Fund--

Operating expenditures for the last fiscal year.

Operation, Building and Maintenance Fund--

Operating expenditures for the last fiscal year.

Bond and Interest Fund--

Operating expenditures for the last fiscal year
(interest and finance charges).

Capital Outlay (Education, Building, and Operations,
Building and Maintenance Fund (Restricted))--

Equipment purchased through the end of the last fiscal year is to be depreciated at the rate of 12.5% per year until amortized.

Temporary buildings completed by the end of the last fiscal year are depreciated at the rate of 12.5% and/or the annual lease payments.

Buildings completed by the end of the last fiscal year are depreciated at the rate of 24% on that portion funded by the local college until amortized.

2. Excludable Costs:

Auxiliary Enterprises expenditures (i.e., expenditures from funds raised through sale of food, lodging, textbooks, supplies, etc.)

Restricted Purposes Fund expenditures

Bond Principal expenditures

Buildings funded by the State of Illinois

Buildings funded by the Federal Government

Land value

3. Computation

All includable expenditures should be taken from and reconciled to the annual audit report. The net includable costs are divided by the total credit hours to obtain a total per-credit-hour cost. The total per-credit-hour cost is converted to full-time equivalent cost by multiplying the per-credit-hour cost by 30 semester hours, or equivalent. From this the non-capital state and federal funds, state credit hour grants, and student tuition are subtracted. The average full-time equivalent cost obtained in the above manner provides the official college district average full-time equivalent cost.

4. Out-of-State Student Tuition

Calculate out-of-state tuition by adding local student tuition per semester hour (current year), state credit hour rate, and non-capital state funds per semester hour to the chargeback per semester hour (convert for the quarter hour system). Refer to Section XI of Certification of Chargeback Reimbursement form in the appendices.

5. Foreign Student Tuition

Repeat the calculation in #4 above and add non-capital federal funds per semester hour. Refer to Section XI of Certification of Chargeback Reimbursement form in the appendices.

In the appendices is the official form to be used for the computation of the average cost per credit hour and the Enrollment Verification Claim form.

CHAPTER III

CHART OF ACCOUNTS

The Chart of Accounts sets forth the numerical code and a brief narrative description of each account. Chapter IV, "Account Descriptions of Standardized Accounts," describes these accounts in more detail.

I. CODIFICATION SYSTEM

The Illinois Public Community College accounting code system presented here permits rapid identification and summarization of accounts. The fifteen digit code numbers generally follow a logical sequence and identify all transactions by the standardized classifications of Fund, Program, and Object (including Asset or Liability, Fund Equity, Revenue Source, Expenditure Object, and Contingency). In addition to these standardized classifications, each college may at its discretion identify transactions by Sub-Program, Organizational Unit, and Sub-Object. Also, provision is made in the account code for a six-digit Identifier Code which may be used for such purposes as unit cost study, inventory, or detail classifications.

The required classifications provide for accounting and reporting on the level of detail needed by the Illinois Community College Board, while the recommended classifications are flexible to permit each college to develop the organizational pattern and level of accounting detail that best serves its community's needs. Where possible, colleges are encouraged to use the recommended accounts and related definitions illustrated in this manual. A college may elect to use a more detailed accounting code, but any such code should be capable of being summarized into the standardized classifications.

The following chart summarizes the codification system:

Code	Classification	Regulation
<u>X</u> 00-000-000-000-000	Fund	STANDARDIZED
0 <u>X</u> 0-000-000-000-000	PROGRAM	STANDARDIZED
00 <u>x</u> -000-000-000-000	Sub-program	Recommended
000- <u>xxx</u> -000-000-000	Organizational Unit	Recommended
000-000- <u>XX</u> 0-000-000	OBJECT, SOURCE, OR TYPE	STANDARDIZED
000-000-00 <u>x</u> -000-000	Sub-object, sub-source, or sub-type	Recommended
000-000-000- <u>xxx</u> - <u>xxx</u>	Identifier	Optional

II. SUMMARIZATION OF ACCOUNTS FOR REPORTING PURPOSES

The accounting code is a flexible code that allows financial data to be presented in a variety of ways. By summarizing one classification, for example, accounting data can be presented in the following ways:

1. By Fund
2. By Program
3. By Sub-Program within Program
4. By Organizational Unit
5. By Object, Source, or Type
6. By Sub-object, Sub-source, or Sub-type within Object, Source, or Type
7. By whatever coding system is used in the identifier classification

Through the use of a flexible accounting code, financial statements may be presented in a manner which meets almost any need by selecting the order in which the code digits are summarized.

This system provides for the use of cross-over procedures which will allow comparisons of Illinois financial data with other institutions, states, or at the national level.

III. FUND CODE

A fund is a sum of money or other resources segregated for the purpose of carrying on a specific activity or attaining certain objectives in accordance with special regulations, restrictions, or limitations, as set by the Illinois Public Community College Act, as amended. A fund is both a sum of resources and an independent accounting entity. A self-balancing group of accounts must be provided for each fund to show its assets, obligations, and fund equity. Within each fund, accounts must be set up to permit identification of revenues and expenses.

The following chart sets forth the fund designations.

<u>Fund Code</u>	<u>Fund Classification</u>
<u>100</u> -000-000-000-000	1. EDUCATIONAL FUND
<u>200</u> -000-000-000-000	2. OPERATIONS, BUILDING AND MAINTENANCE FUND
<u>300</u> -000-000-000-000	3. OPERATIONS, BUILDING AND MAINTENANCE FUND (RESTRICTED)
<u>400</u> -000-000-000-000	4. BOND AND INTEREST FUND
<u>500</u> -000-000-000-000	5. AUXILIARY ENTERPRISES FUND

Fund Code (Cont.)600-000-000-000-000700-000-000-000-000800-000-000-000-000900-000-000-000-000Fund Classification (Cont.)

6. RESTRICTED PURPOSES FUND

7. WORKING CASH FUND

8. INVESTMENT IN PLANT FUND

9. LONG TERM LIABILITIES FUND

IV. PROGRAM CODE

The program code refers to major areas of the college that provide a similar service function. Any of the programs may be associated with any fund. Programs will be standardized for all colleges.

The following chart sets forth the program designations:

Program Code000-000-000-000-000010-000-000-000-000020-000-000-000-000030-000-000-000-000040-000-000-000-000050-000-000-000-000060-000-000-000-000070-000-000-000-000080-000-000-000-000090-000-000-000-000Program Classification

0. ASSETS, LIABILITIES AND FUND EQUITY

1. INSTRUCTION

2. ACADEMIC SUPPORT

3. STUDENT SERVICES

4. PUBLIC SERVICES

5. ORGANIZED RESEARCH

6. INDEPENDENT OPERATIONS

7. OPERATION AND MAINTENANCE OF PLANT

8. GENERAL ADMINISTRATION

9. INSTITUTIONAL SUPPORT

V. SUB-PROGRAM CODE

The sub-program further refines and identifies the service areas that provide a similar service within a given program. Sub-programs may be used as needed by each college.

The following chart sets forth optional programs and associated sub-programs:

<u>Program and Sub-Program Code</u>	<u>Program and Sub-Program Classification</u>
000-000-000-000-000	0. ASSETS, LIABILITIES, AND FUND EQUITY
010-000-000-000-000	1. INSTRUCTION
011-000-000-000-000	11. Baccalaureate-Oriented Transfer
012-000-000-000-000	12. Occupational-Career
013-000-000-000-000	13. General Studies
015-000-000-000-000	15. Development Programs
018-000-000-000-000	18. Administration
019-000-000-000-000	19. Other
020-000-000-000-000	2. ACADEMIC SUPPORT
021-000-000-000-000	21. Library Center
022-000-000-000-000	22. Instructional Materials Center
023-000-000-000-000	23. Communication Center
028-000-000-000-000	28. Administration
029-000-000-000-000	29. Other
030-000-000-000-000	3. STUDENT SERVICES
031-000-000-000-000	31. Admissions and Records
032-000-000-000-000	32. Counseling and Testing
033-000-000-000-000	33. Health
034-000-000-000-000	34. Financial Aids
035-000-000-000-000	35. Placement
036-000-000-000-000	36. Student Employment
038-000-000-000-000	38. Administration
039-000-000-000-000	39. Other

Program and
Sub-Program CodeProgram and
Sub-Program Classification

040-000-000-000-000

4. PUBLIC SERVICES

041-000-000-000-000

41. Community Services

042-000-000-000-000

42. Continuing Education

048-000-000-000-000

48. Administration

049-000-000-000-000

49. Other

050-000-000-000-000

5. ORGANIZED RESEARCH

051-000-000-000-000

51. Organized Research Projects

058-000-000-000-000

58. Administration

059-000-000-000-000

59. Other

060-000-000-000-000

6. INDEPENDENT OPERATIONS

061-000-000-000-000

61. Food Service

062-000-000-000-000

62. Bookstore

063-000-000-000-000

63. Cultural Series

064-000-000-000-000

64. Athletics

065-000-000-000-000

65. Student Organization

066-000-000-000-000

66. College Center

068-000-000-000-000

68. Administration

069-000-000-000-000

69. Other

070-000-000-000-000

7. OPERATION AND MAINTENANCE OF PLANT

071-000-000-000-000

71. Maintenance

072-000-000-000-000

72. Custodial

073-000-000-000-000

73. Grounds

074-000-000-000-000

74. Campus Security

075-000-000-000-000

75. Transportation

<u>Program and Sub-Program Code</u>	<u>Program and Sub-Program Classification</u>
076-000-000-000-000	76. Plant Utilities
078-000-000-000-000	78. Administration
079-000-000-000-000	79. Other
080-000-000-000-000	8. GENERAL ADMINISTRATION
081-000-000-000-000	81. Executive Office
082-000-000-000-000	82. Business Office
083-000-000-000-000	83. Community Relations
084-000-000-000-000	84. Personnel Office
088-000-000-000-000	88. Campus Administration
089-000-000-000-000	89. Other
090-000-000-000-000	9. INSTITUTIONAL SUPPORT
091-000-000-000-000	91. Board of Trustees
092-000-000-000-000	92. Institutional Expense
093-000-000-000-000	93. Campus Services
094-000-000-000-000	94. Institutional Research
095-000-000-000-000	95. Data Processing
097-000-000-000-000	97. Non-operating
098-000-000-000-000	98. Administration
099-000-000-000-000	99. Other

VI. ORGANIZATIONAL UNIT CODE

The organizational unit code is recommended and may be used as needed by each college to provide a classification of accounting transactions by organizational unit.

The following chart sets forth a brief example of the beginning of an organizational unit code:

<u>Organizational Unit Code</u>	<u>Organizational Unit Classification</u>
000- <u>100</u> -000-000-000	1. BUSINESS DIVISION
000- <u>111</u> -000-000-000	111. Accounting
000- <u>112</u> -000-000-000	112. Management
000- <u>113</u> -000-000-000	113. Marketing
000- <u>114</u> -000-000-000	114. Economics
000- <u>115</u> -000-000-000	115. Secretarial Sciences

VII. OBJECT ACCOUNT CODE

The object accounts provide for major classifications of accounting transactions.

The first digit of the object code is the major accounting category and must be used by all colleges.

The second digit further defines the asset or liability, the revenue source, or the expenditure object and must be used by all colleges.

The following chart sets forth a summary of the object code designations:

<u>Object Code</u>	<u>Object Classification</u>
000-000- <u>100</u> -000-000	1. ASSETS
000-000- <u>110</u> -000-000	11. Cash
000-000- <u>120</u> -000-000	12. Investments
000-000- <u>130</u> -000-000	13. Receivables
000-000- <u>140</u> -000-000	14. Accrued Revenue
000-000- <u>150</u> -000-000	15. Inter-Fund Receivables
000-000- <u>160</u> -000-000	16. Inventory
000-000- <u>170</u> -000-000	17. Deferred Expenses
000-000- <u>180</u> -000-000	18. Fixed Assets
000-000- <u>190</u> -000-000	19. Other Assets

000-000-200-000-000000-000-210-000-000000-000-220-000-000000-000-230-000-000000-000-240-000-000000-000-250-000-000000-000-260-000-000000-000-270-000-000000-000-280-000-000000-000-290-000-000000-000-300-000-000000-000-400-000-000000-000-410-000-000000-000-420-000-000000-000-430-000-000000-000-440-000-000000-000-450-000-000000-000-460-000-000000-000-470-000-000000-000-480-000-000000-000-490-000-000000-000-500-000-000000-000-510-000-000000-000-520-000-000000-000-530-000-000000-000-540-000-000

2. LIABILITIES

21. Payroll Deductions Payable

22. Current Obligations Payable

23. Accounts Payable

24. Accrued Expense

25. Inter-Fund Payables

26. Reserve For Encumbrances

27. Deferred Revenue

28. Fixed Liabilities

29. Other Liabilities

3. FUND EQUITY

4. REVENUE

41. Local Governmental Sources

42. State Governmental Sources

43. Federal Governmental Sources

44. Student Tuition and Fees

45. Sales and Service Fees

46. Facilities Revenue

47. Interest on Investments

48. Non-Governmental Gifts,
Grants, and Bequests

49. Other Revenues

5. EXPENDITURES

51. Salaries

52. Employee Benefits

53. Contractual Services

54. General Materials and Supplies

000-000- <u>550</u> -000-000	55. Conference and Meeting Expenses
000-000- <u>560</u> -000-000	56. Fixed Charges
000-000- <u>570</u> -000-000	57. Utilities
000-000- <u>580</u> -000-000	58. Capital Outlay
000-000- <u>590</u> -000-000	59. Other Expenditures
000-000- <u>600</u> -000-000	6. PROVISION FOR CONTINGENCY

VIII. OBJECT AND SUB-OBJECT CODE

The sub-object further refines and identifies the asset liability, revenue, and expenditure accounts. Individual colleges may use the sub-object codes as needed, but any refinements should follow the examples and related definitions. It should be noted that in the example two additional digits are used in certain cases to give more detail. These are shown here as a possible use for the identifier code; additional digits could instead be added to the sub-object codes if a college so desired.

<u>Object and Sub-Object Code</u>	<u>Object and Sub-Object Classification</u>
000-000- <u>100</u> -000-000	1. ASSETS
000-000- <u>110</u> -000-000	11. CASH
000-000- <u>111</u> -000-000	111. Cash in Bank
000-000- <u>112</u> -000-000	112. Imprest Fund
000-000- <u>113</u> -000-000	113. Petty Cash
000-000- <u>113-010</u> -000	113.01 President
000-000- <u>113-020</u> -000	113.02 Business Office
000-000- <u>113-030</u> -000	113.03 Library
000-000- <u>113-040</u> -000	113.04 Instruction
000-000- <u>113-050</u> -000	113.05 Student Affairs
000-000- <u>113-060</u> -000	113.06 Bookstore
000-000- <u>113-070</u> -000	113.07 Cafeteria

Object and Sub-Object CodeObject and Sub-Object Classification

000-000- <u>113-080</u> -000	113.08 Student Affairs
000-000- <u>113-090</u> -000	113.09 Other Petty Cash
000-000- <u>114-000</u> -000	114. Charge Funds
000-000- <u>114-020</u> -000	114.02 Business Office
000-000- <u>114-060</u> -000	114.06 Bookstore
000-000- <u>114-070</u> -000	114.07 Cafeteria
000-000- <u>114-090</u> -000	114.09 Registration
000-000- <u>114-100</u> -000	114.10 Tuition Refund
000-000- <u>115-000</u> -000	115. N.S.F. Checks
000-000- <u>119-000</u> -000	119. Other Cash
000-000- <u>120-000</u> -000	12. INVESTMENTS
000-000- <u>121-000</u> -000	121. U.S. Treasury Bills
000-000- <u>122-000</u> -000	122. Time Deposits
000-000- <u>129-000</u> -000	129. Other Investments
000-000- <u>130-000</u> -000	13. RECEIVABLES
000-000- <u>131-000</u> -000	131. Taxes Receivable--Current
000-000- <u>132-000</u> -000	132. Taxes Receivable--Back
000-000- <u>132-010</u> -000	132.01 Taxes Rec.--(Year)
000-000- <u>132-020</u> -000	132.02 Taxes Rec.--(Year)
000-000- <u>132-030</u> -000	132.03 Taxes Rec.--(Year)
000-000- <u>132-040</u> -000	132.04 Taxes Rec.--(Year)
000-000- <u>133-000</u> -000	133. Taxes Receivable--Future
000-000- <u>134-000</u> -000	134. Allowance for Uncollectible Taxes
000-000- <u>135-000</u> -000	135. Allowance for Uncollectible Tuition
000-000- <u>136-000</u> -000	136. Governmental Claims Receivable

Object and Sub-Object CodeObject and Sub-Object Classification

000-000- <u>136-010</u> -000	136.01	Govt. Claims Rec.-- Vocational Equipment
000-000- <u>136-020</u> -000	136.02	Govt. Claims Rec.-- Vocational Equipment Other
000-000- <u>137</u> -000-000	137.	Student Tuition Rec.
000-000- <u>138</u> -000-000	138.	Chargebacks Receivable
000-000- <u>139</u> -000-000	139.	Other Receivables
000-000- <u>139-010</u> -000	139.01	Accts.Rec.--Travel Advances
000-000- <u>139-020</u> -000	139.02	Accts.Rec.--Other Travel
000-000- <u>139-030</u> -000	139.03	Book Purchase Funds
000-000- <u>139-090</u> -000	139.09	Accts.Rec.--Misc.
000-000- <u>140</u> -000-000	14.	ACCRUED REVENUE
000-000- <u>141</u> -000-000	141.	Accrued Interest
000-000- <u>142</u> -000-000	142.	Accrued Tuition
000-000- <u>143</u> -000-000	143.	Accrued State Apport.
000-000- <u>149</u> -000-000	149.	Other Accrued Revenue
000-000- <u>150</u> -000-000	15.	INTER-FUND RECEIVABLES
000-000- <u>151</u> -000-000	151.	Receivable from Educational Fund
000-000- <u>152</u> -000-000	152.	Oper., Bldg. & Maint. Fund (Restricted)
000-000- <u>153</u> -000-000	153.	Oper., Bldg. & Maint. Fund (Restricted)
000-000- <u>154</u> -000-000	154.	Rec. from Bond & Interest Fund
000-000- <u>155</u> -000-000	155.	Rec. from Aux. Enterprises Fund
000-000- <u>156</u> -000-000	156.	Rec. from Restricted Purposes Fund

<u>Object and Sub-Object Code</u>	<u>Object and Sub-Object Classification</u>
000-000- <u>157</u> -000-000	157. Rec. from Working Cash Fund
000-000- <u>159</u> -000-000	159. Rec. from Other Funds
000-000- <u>160</u> -000-000	16. INVENTORY
000-000- <u>161</u> -000-000	161. Stationery Stores
000-000- <u>162</u> -000-000	162. Bookstore
000-000- <u>163</u> -000-000	163. Cafeteria
000-000- <u>164</u> -000-000	164. Gasoline
000-000- <u>169</u> -000-000	169. Other Investments
000-000- <u>170</u> -000-000	17. DEFERRED EXPENSES
000-000- <u>171</u> -000-000	171. Prepaid Insurance
000-000- <u>172</u> -000-000	172. Deposits
000-000- <u>179</u> -000-000	179. Other Deferred Expense
000-000- <u>180</u> -000-000	18. FIXED ASSETS
000-000- <u>181</u> -000-000	181. Sites
000-000- <u>182</u> -000-000	182. Site Improvements
000-000- <u>183</u> -000-000	183. Buildings and Additions
000-000- <u>184</u> -000-000	184. Building Improvements
000-000- <u>185</u> -000-000	185. Equipment--Offices
000-000- <u>186</u> -000-000	186. Equipment--Instructional
000-000- <u>187</u> -000-000	187. Equipment--Service
000-000- <u>189</u> -000-000	189. Other Fixed Assets
000-000- <u>190</u> -000-000	19. OTHER ASSETS
000-000- <u>200</u> -000-000	2. LIABILITIES
000-000- <u>210</u> -000-000	21. PAYROLL DEDUCTIONS PAYABLE
000-000- <u>211</u> -000-000	211. Employees Retire. Contro.

<u>Object and Sub-Object Code</u>	<u>Object and Sub-Object Classification</u>
000-000- <u>212</u> -000-000	212. Withholding Tax--Federal
000-000- <u>213</u> -000-000	213. Withholding Tax--State of Illinois
000-000- <u>214</u> -000-000	214. Annuities
000-000- <u>215</u> -000-000	215. Group Insurance
000-000- <u>216</u> -000-000	216. Credit Union
000-000- <u>219</u> -000-000	219. Other Payroll Deductions
000-000- <u>220</u> -000-000	22. CURRENT OBLIGATIONS PAYABLE
000-000- <u>221</u> -000-000	221. Tax Anticipation Warrants Payable
000-000- <u>222</u> -000-000	222. Working Cash Fund Transfers Payable
000-000- <u>223</u> -000-000	223. Wage Warrants Payable
000-000- <u>224</u> -000-000	224. Bonds Currently Payable
000-000- <u>229</u> -000-000	229. Other Current Obligations
000-000- <u>230</u> -000-000	23. ACCOUNTS PAYABLE
000-000- <u>231</u> -000-000	231. Accounts Pay. Suppliers
000-000- <u>239</u> -000-000	239. Other Accounts Payable
000-000- <u>240</u> -000-000	24. ACCURED EXPENSES
000-000- <u>241</u> -000-000	241. Accrued Salaries
000-000- <u>242</u> -000-000	242. Accrued Tuition
000-000- <u>243</u> -000-000	243. Accrued Interest
000-000- <u>244</u> -000-000	244. Accrued Retailers' Occup. Tax
000-000- <u>249</u> -000-000	249. Other Accrued Expenses
000-000- <u>250</u> -000-000	25. INTER-FUND PAYABLES
000-000- <u>251</u> -000-000	251. Payable to Educ. Fund
000-000- <u>252</u> -000-000	252. Payable to Oper., Bldg. & Maint. Fund

Object and Sub-Object CodeObject and Sub-Object Classification

000-000- <u>253</u> -000-000	253. Payable to Oper., Bldg. & Maint. Fund (Restricted)
000-000- <u>254</u> -000-000	254. Payable to Bond & Interest Fund
000-000- <u>255</u> -000-000	255. Payable to Auxiliary Enterprises Fund
000-000- <u>256</u> -000-000	256. Pay. to Restricted Purposes Fund
000-000- <u>257</u> -000-000	257. Pay. to Working Cash Fund
000-000- <u>259</u> -000-000	259. Pay. to Other Funds
000-000- <u>260</u> -000-000	26. RESERVE FOR ENCUMBRANCES
000-000- <u>270</u> -000-000	27. DEFERRED REVENUE
000-000- <u>271</u> -000-000	271. Summer School Tuition
000-000- <u>272</u> -000-000	272. Summer School Tuition-- Refunds
000-000- <u>279</u> -000-000	279. Other Deferred Revenue
000-000- <u>280</u> -000-000	28. FIXED LIABILITIES
000-000- <u>281</u> -000-000	281. Bonds Payable
000-000- <u>289</u> -000-000	289. Other Fixed Liabilities
000-000- <u>290</u> -000-000	29. OTHER LIABILITIES
000-000- <u>291</u> -000-000	291. Student Tuition
000-000- <u>299</u> -000-000	299. Miscellaneous Liabilities
000-000- <u>300</u> -000-000	3. FUND EQUITY
000-000- <u>400</u> -000-000	4. REVENUE
000-000- <u>410</u> -000-000	41. LOCAL GOVERNMENTAL SOURCES
000-000- <u>411</u> -000-000	411. Current Taxes
000-000- <u>412</u> -000-000	412. Back Taxes
000-000- <u>412-010</u> -000	412.01 Taxes--(Year)
000-000- <u>412-020</u> -000	412.02 Taxes--(Year)

Object and Sub-Object CodeObject and Sub-Object Classification000-000-412-030-000

412.03 Taxes--(Year)

000-000-412-040-000

412.04 Taxes--(Year)

000-000-412-050-000

412.05 Taxes--(Year)

000-000-413-000-000

413. Payment in Lieu of Taxes

000-000-414-000-000

414. Chargeback Revenue

000-000-415-000-000

415. Sale of Bonds

000-000-419-000-000419. Other Local Govt'l.
Sources000-000-420-000-000

42. STATE GOVERNMENTAL SOURCES

000-000-421-000-000

421. ICCB State Apportionment

000-000-421-010-000

421.01 ICCB Credit Hour

000-000-421-020-000

421.02 ICCB Equal. Grants

000-000-421-030-000421.03 ICCB Non-Business
Credit Hour Grants000-000-421-040-000

421.04 Special Grants

000-000-422-000-000422. ISBE/Office of Voc. Ed &
Rehabilitation000-000-422-010-000422.01 ISBE/Office of Voc.
Ed. & Rehab--
Salaries000-000-422-020-000422.02 ISBE/Office of Voc.
Ed. & Rehab.--Equip.000-000-422-030-000422.03 ISBE/Office of Voc.
Ed. & Rehab.--Rental000-000-427-000-000427. Replacement of Corp. Per-
sonal Property Tax000-000-428-000-000

428. ICCB Initial Grant

000-000-429-000-000

429. Other Ill. Govt'l Sources

000-000-430-000-000

43. FEDERAL GOVERNMENTAL SOURCES

000-000-431-000-000

431. Title VI

000-000-432-000-000432. ISBE/Office of Voc. Ed.
& Rehab.

Object and Sub-Object CodeObject and Sub-Object Classification

000-000- <u>432-010</u> -000	432.01	ISBE/Office of Vo. Ed. & Rehab.-- Salaries
000-000- <u>432-020</u> -000	432.02	ISBE/Office of Voc. Ed. & Rehab.--Equip.
000-000- <u>432-030</u> -000	432.03	ISBE/Office of Voc. Ed. & Rehab.--Rental
000-000- <u>433</u> -000-000	433.	H.E.W. Grant
000-000- <u>434</u> -000-000	434.	Title II (Library Grant)
000-000- <u>439</u> -000-000	439.	Other Federal Govt'l. Sources
000-000- <u>440</u> -000-000	44.	STUDENT TUITION AND FEES
000-000- <u>441</u> -000-000	441.	Tuition
000-000- <u>441-010</u> -000	441.01	Resident
000-000- <u>441-020</u> -000	441.02	Resident Refunds
000-000- <u>441-030</u> -000	441.03	Out-of-District
000-000- <u>441-040</u> -000	441.04	Out-of-District Refunds
000-000- <u>441-050</u> -000	441.05	Out-of-State
000-000- <u>442</u> -000-000	442.	Student Fees
000-000- <u>442-010</u> -000	442.01	Graduation Fees
000-000- <u>442-020</u> -000	442.02	Schedule Change Fees
000-000- <u>442-030</u> -000	442.03	Late Regis. Fees
000-000- <u>442-040</u> -000	442.04	Transcript Fees
000-000- <u>442-050</u> -000	442.05	Laboratory Fees
000-000- <u>442-060</u> -000	442.06	Application Fees
000-000- <u>442-070</u> -000	442.07	Textbook Rental Fees
000-000- <u>442-080</u> -000	442.08	Examination Fees
000-000- <u>443</u> -000-000	443.	Student Activities

Object and Sub-Object CodeObject and Sub-Object Classification

000-000- <u>444</u> -000-000	444. Scholarships
000-000- <u>449</u> -000-000	449. Other Student Tuition and Fees
000-000- <u>450</u> -000-000	45. SALES AND SERVICE FEES
000-000- <u>451</u> -000-000	451. Sales--Food
000-000- <u>452</u> -000-000	452. Sales--Bookstore
000-000- <u>453</u> -000-000	453. Student Organization Fees
000-000- <u>454</u> -000-000	454. Athletic Fees
000-000- <u>459</u> -000-000	459. Other Sales and Services
000-000- <u>460</u> -000-000	46. FACILITIES REVENUE
000-000- <u>461</u> -000-000	461. Building Rentals
000-000- <u>462</u> -000-000	462. Data Processing Rentals
000-000- <u>463</u> -000-000	463. Equipment Rentals
000-000- <u>469</u> -000-000	469. Other Facilities Rentals
000-000- <u>470</u> -000-000	47. INTEREST ON INVESTMENTS
000-000- <u>471</u> -000-000	471. U.S. Treasury Bills
000-000- <u>472</u> -000-000	472. Time Deposits
000-000- <u>473</u> -000-000	473. Inter-fund Interest
000-000- <u>479</u> -000-000	479. Other Interest on Invest.
000-000- <u>480</u> -000-000	48. NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS
000-000- <u>481</u> -000-000	481. Non-govt'l. Gifts or Grants
000-000- <u>482</u> -000-000	482. Bequests
000-000- <u>483</u> -000-000	483. Income from Funds held in Trust by Others
000-000- <u>484</u> -000-000	484. Est. Value of Contributed Services
000-000- <u>489</u> -000-000	489. Other Non-govt'l Gifts, Grants, or Bequests.

<u>Object and Sub-Object Code</u>	<u>Object and Sub-Object Classification</u>
000-000- <u>490</u> -000-000	49. OTHER REVENUES
000-000- <u>491</u> -000-000	491. Student Fines
000-000- <u>491-010</u> -000	491.01 Parking Fines
000-000- <u>491-020</u> -000	491.02 Lib. Fines and Fees
000-000- <u>498</u> -000-000	498. Trans. In from Other Fund
000-000- <u>499</u> -000-000	499. Miscellaneous Revenue
000-000- <u>500</u> -000-000	50. EXPENDITURES
000-000- <u>510</u> -000-000	51. SALARIES
000-000- <u>511</u> -000-000	511. Administrative Staff
000-000- <u>512</u> -000-000	512. Professional Staff
000-000- <u>513</u> -000-000	513. Inst. Staff--Full-time
000-000- <u>514</u> -000-000	514. Inst. Staff--Part-time
000-000- <u>515</u> -000-000	515. Para-Prof./Technical
000-000- <u>516</u> -000-000	516. Office Staff
000-000- <u>517</u> -000-000	517. Service Staff
000-000- <u>518</u> -000-000	518. Student Employees
000-000- <u>519</u> -000-000	519. Other Salaries
000-000- <u>520</u> -000-000	52. EMPLOYEE BENEFITS
000-000- <u>521</u> -000-000	521. Group Med. and Life Ins.
000-000- <u>522</u> -000-000	522. Travel-Accident Insurance
000-000- <u>523</u> -000-000	523. Workmen's Comp. Insurance
000-000- <u>524</u> -000-000	524. Medical Examination Fees
000-000- <u>525</u> -000-000	525. Sabbatical Leave
000-000- <u>529</u> -000-000	529. Other Employee Benefits
000-000- <u>530</u> -000-000	53. CONTRACTUAL SERVICES
000-000- <u>531</u> -000-000	531. Audit Services

Object and Sub-Object CodeObject and Sub-Object Classification000-000-532-000-000

532. Consultants

000-000-533-000-000

533. Architectural Services

000-000-534-000-000

534. Maintenance Services

000-000-535-000-000

535. Legal Services

000-000-538-000-000

538. Inst. Service Contracts

000-000-539-000-000

539. Other Contract. Services

000-000-540-000-00054. GENERAL MATERIALS AND
SUPPLIES000-000-541-000-000

541. Office Supplies

000-000-542-000-000

542. Printing

000-000-543-000-000

543. Supplies

000-000-544-000-000

544. Materials

000-000-545-000-000

545. Books and Bindings

000-000-546-000-000

546. Publications and Dues

000-000-547-000-000

547. Advertising

000-000-548-000-000

548. Purchases for Resale

000-000-549-000-000549. Other General Materials
& Supplies

Object and Sub-Object CodeObject and Sub-Object Classification000-000-550-000-00055. CONFERENCE AND MEETING
EXPENSES000-000-551-000-000

551. Meeting Expense

000-000-552-000-000

552. Mileage--Local

000-000-553-000-000

553. Travel Expense

000-000-554-000-000

554. Recruitment

000-000-555-000-000

555. Vehicle Expense

000-000-559-000-000559. Other Conference &
Meeting Exp.000-000-560-000-000

56. FIXED CHARGES

000-000-561-000-000

561. Rental--Facilities

000-000-562-000-000

562. Rental--Equipment

000-000-563-000-000

563. Debt Principal Retirement

000-000-564-000-000

564. Interest

000-000-565-000-000

565. General Insurance

000-000-569-000-000

569. Other Fixed Charges

000-000-570-000-000

57. UTILITIES

000-000-571-000-000

571. Gas

000-000-572-000-000

572. Oil

000-000-573-000-000

573. Electricity

000-000-574-000-000

574. Water, Sewerage

000-000-575-000-000

575. Telephone

000-000-576-000-000

576. Refuse Disposal

000-000-579-000-000

579. Other Utilities

000-000-580-000-000

58. CAPITAL OUTLAY

000-000-581-000-000

581. Site Acquisition

000-000-582-000-000

582. Site Improvement

000-000-583-000-000

583. New Build. and Additions

<u>Object and Sub-Object Code</u>	<u>Object and Sub-Object Classification</u>
000-000- <u>584</u> -000-000	584. Building Improvements
000-000- <u>585</u> -000-000	585. Equipment--Office
000-000- <u>586</u> -000-000	586. Equipment--Instructional
000-000- <u>587</u> -000-000	587. Equipment--Service
000-000- <u>589</u> -000-000	589. Other Capital Outlay
000-000- <u>590</u> -000-000	59. OTHER EXPENDITURES
000-000- <u>591</u> -000-000	591. Student Employ.--College Work Study
000-000- <u>592</u> -000-000	592. Student Grants, Scholar- ship Loans
000-000- <u>593</u> -000-000	593. Tuition Chargeback
000-000- <u>594</u> -000-000	594. Finan. Charges & Adjust.
000-000- <u>595</u> -000-000	595. Facilities Charge
000-000- <u>596</u> -000-000	596. Clearing Account
000-000- <u>597</u> -000-000	597. Athletics--Inter-coll.
000-000- <u>598</u> -000-000	598. Transfers to Other Funds
000-000- <u>599</u> -000-000	599. Other
000-000-6000-000-000	6. PROVISION FOR CONTINGENCY

IX. IDENTIFIER CODES

The identifier codes can be used as needed. Possible uses are course numbers and section numbers for cost accounting purposes. It may also be used as an inventory control code or to designate disciplinary areas for unit cost purposes.

This is an optional six-digit code. The following chart illustrates the identifier classifications:

<u>Identifier Code</u>	<u>Identifier Classification</u>
000-000-000-xxx-xxx	xxx-xxx as designated by college

X. ILLUSTRATION OF CODIFICATION SYSTEM USING FUND, PROGRAM, SUB-PROGRAM, ORGANIZATIONAL UNIT, AND MAJOR ACCOUNTING CATEGORY (FIRST DIGIT OF OBJECT) CODES.

The sub-program under instruction has been omitted (0) to reduce the length of the illustration.

<u>100-000-000-000-000</u>	EDUCATIONAL FUND
<u>100-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>100-000-100-000-000</u>	ASSETS
<u>100-000-200-000-000</u>	LIABILITIES
<u>100-000-300-000-000</u>	FUND EQUITY
<u>100-000-400-000-000</u>	REVENUE
<u>100-000-500-000-000</u>	EXPENDITURES
<u>100-000-600-000-000</u>	PROVISION FOR CONTINGENCY
<u>110-000-000-000-000</u>	INSTRUCTION
<u>110-100-000-000-000</u>	DIVISION OF BUSINESS
<u>110-111-000-000-000</u>	Accounting
<u>110-111-500-000-000</u>	EXPENDITURES
<u>110-112-000-000-000</u>	Management
<u>110-112-500-000-000</u>	EXPENDITURES
<u>110-113-000-000-000</u>	Marketing
<u>110-113-500-000-000</u>	EXPENDITURES
<u>110-114-000-000-000</u>	Economics
<u>110-114-500-000-000</u>	EXPENDITURES
<u>110-115-000-000-000</u>	Secretarial Science
<u>110-115-500-000-000</u>	EXPENDITURES
<u>110-116-000-000-000</u>	Data Processing
<u>110-116-500-000-000</u>	EXPENDITURES
<u>110-117-000-000-000</u>	Food Service
<u>110-117-500-000-000</u>	EXPENDITURES
<u>110-128-000-000-000</u>	Divisional Administration
<u>110-128-500-000-000</u>	EXPENDITURES
<u>110-200-000-000-000</u>	DIVISION OF COMMUNICATION
<u>110-211-000-000-000</u>	English
<u>110-211-500-000-000</u>	EXPENDITURES
<u>110-212-000-000-000</u>	Journalism
<u>110-212-500-000-000</u>	EXPENDITURES
<u>110-213-000-000-000</u>	Speech
<u>110-213-500-000-000</u>	EXPENDITURES
<u>110-214-000-000-000</u>	Foreign Language
<u>110-214-500-000-000</u>	EXPENDITURES
<u>110-228-000-000-000</u>	Divisional Administration
<u>110-228-500-000-000</u>	EXPENDITURES
<u>110-300-000-000-000</u>	DIVISION OF ENGINEERING
<u>110-311-000-000-000</u>	Architecture
<u>110-311-500-000-000</u>	EXPENDITURES
<u>110-312-000-000-000</u>	Electronics
<u>110-312-500-000-000</u>	EXPENDITURES
<u>110-313-000-000-000</u>	Engineering
<u>110-313-500-000-000</u>	EXPENDITURES
<u>110-314-000-000-000</u>	Mechanical Design

<u>110-314-500-000-000</u>	EXPENDITURES
<u>110-315-000-000-000</u>	Numerical Control
<u>110-315-500-000-000</u>	EXPENDITURES
<u>110-328-000-000-000</u>	Divisional Administration
<u>110-328-500-000-000</u>	EXPENDITURES
<u>110-400-000-000-000</u>	DIVISION OF SOCIAL SCIENCES
<u>110-411-000-000-000</u>	Sociology
<u>110-411-500-000-000</u>	EXPENDITURES
<u>110-412-000-000-000</u>	Psychology
<u>110-412-500-000-000</u>	EXPENDITURES
<u>110-413-000-000-000</u>	Geography
<u>110-413-500-000-000</u>	EXPENDITURES
<u>110-414-000-000-000</u>	Education
<u>110-414-500-000-000</u>	EXPENDITURES
<u>110-415-000-000-000</u>	Social Sciences
<u>110-415-500-000-000</u>	EXPENDITURES
<u>110-416-000-000-000</u>	History
<u>110-416-500-000-000</u>	EXPENDITURES
<u>110-417-000-000-000</u>	Political Science
<u>110-417-500-000-000</u>	EXPENDITURES
<u>110-418-000-000-000</u>	Law Enforcement
<u>110-418-500-000-000</u>	EXPENDITURES
<u>110-419-000-000-000</u>	Anthropology
<u>110-419-500-000-000</u>	EXPENDITURES
<u>110-420-000-000-000</u>	Fire Science
<u>110-420-500-000-000</u>	EXPENDITURES
<u>110-428-000-000-000</u>	Divisional Administration
<u>110-428-500-000-000</u>	EXPENDITURES
<u>110-500-000-000-000</u>	DIVISION OF HUMANITIES
<u>110-511-000-000-000</u>	Art
<u>110-511-500-000-000</u>	EXPENDITURES
<u>110-512-000-000-000</u>	Music
<u>110-512-500-000-000</u>	EXPENDITURES
<u>110-513-000-000-000</u>	Humanities
<u>110-513-500-000-000</u>	EXPENDITURES
<u>110-514-000-000-000</u>	Fashion Design
<u>110-514-500-000-000</u>	EXPENDITURES
<u>110-528-000-000-000</u>	Divisional Administration
<u>110-528-500-000-000</u>	EXPENDITURES
<u>110-600-000-000-000</u>	DIVISION OF MATHEMATICS AND PHYSICAL SCIENCES
<u>110-611-000-000-000</u>	Mathematics
<u>110-611-500-000-000</u>	EXPENDITURES
<u>110-612-000-000-000</u>	Physics
<u>110-612-500-000-000</u>	EXPENDITURES
<u>110-613-000-000-000</u>	Physical Science
<u>110-613-500-000-000</u>	EXPENDITURES
<u>110-614-000-000-000</u>	Geology
<u>110-614-500-000-000</u>	EXPENDITURES
<u>110-615-000-000-000</u>	Chemistry
<u>110-615-500-000-000</u>	EXPENDITURES
<u>110-616-000-000-000</u>	Chemical Technology
<u>110-616-500-000-000</u>	EXPENDITURES
<u>110-628-000-000-000</u>	Divisional Administration

110-628-500-000-000	EXPENDITURES
110-700-500-000-000	DIVISION OF LIFE AND HEALTH SCIENCES
110-711-000-000-000	Biology
110-711-500-000-000	EXPENDITURES
110-712-000-000-000	Nursing
110-712-500-000-000	EXPENDITURES
110-713-000-000-000	Practical Nursing
110-713-500-000-000	EXPENDITURES
110-714-000-000-000	Dental Hygiene
110-714-500-000-000	EXPENDITURES
110-715-000-000-000	Physical Education--Men
110-715-500-000-000	EXPENDITURES
110-716-000-000-000	Physical Education--Women
110-716-500-000-000	EXPENDITURES
110-728-000-000-000	Divisional Administration
110-728-500-000-000	EXPENDITURES
110-800-000-000-000	INSTRUCTIONAL PROGRAM ADMINISTRATION
110-811-000-000-000	Baccalaureate-Oriented Transfer Program
110-811-500-000-000	EXPENDITURES
110-812-000-000-000	Occupational-Career Programs
110-812-500-000-000	EXPENDITURES
110-813-000-000-000	General Studies Programs
110-813-500-000-000	EXPENDITURES
110-815-000-000-000	Developmental Programs
110-815-500-000-000	EXPENDITURES
110-818-000-000-000	Administration
110-818-500-000-000	EXPENDITURES
120-000-000-000-000	ACADEMIC SUPPORT
121-000-000-000-000	Library Center
121-000-500-000-000	EXPENDITURES
122-000-000-000-000	Instructional Materials Center
122-000-500-000-000	EXPENDITURES
123-000-000-000-000	Communications Center
123-000-500-000-000	EXPENDITURES
128-000-000-000-000	Administration
128-000-500-000-000	EXPENDITURES
130-000-000-000-000	STUDENT SERVICES
131-000-000-000-000	Admissions and Records
131-000-500-000-000	EXPENDITURES
132-000-000-000-000	Counseling and Testing
132-000-500-000-000	EXPENDITURES
133-000-000-000-000	Health Services
133-000-500-000-000	EXPENDITURES
134-000-000-000-000	Financial Aids
134-000-500-000-000	EXPENDITURES
135-000-000-000-000	Placement
135-000-500-000-000	EXPENDITURES
138-000-000-000-000	Administration
138-000-500-000-000	EXPENDITURES
139-000-000-000-000	Student Life
139-000-500-000-000	EXPENDITURES
140-000-000-000-000	PUBLIC SERVICE
141-000-000-000-000	Community Service

<u>141-000-500-000-000</u>	EXPENDITURES
<u>142-000-000-000-000</u>	Continuing Education
<u>142-000-500-000-000</u>	EXPENDITURES
<u>148-000-000-000-000</u>	Administration
<u>148-000-500-000-000</u>	EXPENDITURES
<u>150-000-000-000-000</u>	ORGANIZED RESEARCH
<u>158-000-000-000-000</u>	Administration
<u>158-000-500-000-000</u>	EXPENDITURES
<u>180-000-000-000-000</u>	GENERAL ADMINISTRATION
<u>181-000-000-000-000</u>	Executive Office
<u>181-000-500-000-000</u>	EXPENDITURES
<u>182-000-000-000-000</u>	Business Office
<u>182-000-500-000-000</u>	EXPENDITURES
<u>183-000-000-000-000</u>	Community Relations Office
<u>183-000-500-000-000</u>	EXPENDITURES
<u>184-000-000-000-000</u>	Personnel Office
<u>184-000-500-000-000</u>	EXPENDITURES
<u>188-000-000-000-000</u>	Campus Administration
<u>188-000-500-000-000</u>	EXPENDITURES
<u>190-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>191-000-000-000-000</u>	Board of Trustees
<u>191-000-500-000-000</u>	EXPENDITURES
<u>192-000-000-000-000</u>	Institutional Expense
<u>192-000-500-000-000</u>	EXPENDITURES
<u>193-000-000-000-000</u>	Campus Services
<u>193-000-500-000-000</u>	EXPENDITURES
<u>194-000-000-000-000</u>	Institutional Research
<u>194-000-500-000-000</u>	EXPENDITURES
<u>195-000-000-000-000</u>	Data Processing
<u>195-000-500-000-000</u>	EXPENDITURES
<u>197-000-000-000-000</u>	Non-Operating
<u>197-000-500-000-000</u>	EXPENDITURES
<u>198-000-000-000-000</u>	Administration
<u>198-000-500-000-000</u>	EXPENDITURES
<u>199-000-000-000-000</u>	Other
<u>199-000-500-000-000</u>	EXPENDITURES
<u>200-000-000-000-000</u>	OPERATIONS, BUILDING AND MAINTENANCE FUND
<u>200-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>200-000-100-000-000</u>	ASSETS
<u>200-000-200-000-000</u>	LIABILITIES
<u>200-000-300-000-000</u>	FUND EQUITY
<u>200-000-400-000-000</u>	REVENUE
<u>200-000-500-000-000</u>	EXPENDITURES
<u>200-000-600-000-000</u>	PROVISION FOR CONTINGENCY
<u>270-000-000-000-000</u>	OPERATION AND MAINTENANCE OF PLANT
<u>271-000-000-000-000</u>	Maintenance
<u>271-000-500-000-000</u>	EXPENDITURES
<u>272-000-000-000-000</u>	Custodial
<u>272-000-500-000-000</u>	EXPENDITURES
<u>273-000-000-000-000</u>	Roads and Grounds
<u>273-000-500-000-000</u>	EXPENDITURES
<u>274-000-000-000-000</u>	Security

<u>274-000-500-000-000</u>	EXPENDITURES
<u>275-000-500-000-000</u>	Transportation
<u>275-000-500-000-000</u>	EXPENDITURES
<u>276-000-500-000-000</u>	Plant Utilities
<u>276-000-500-000-000</u>	EXPENDITURES
<u>278-000-500-000-000</u>	Administration
<u>278-000-500-000-000</u>	EXPENDITURES
<u>290-000-500-000-000</u>	INSTITUTIONAL SUPPORT
<u>292-000-500-000-000</u>	Institutional Expense
<u>292-000-500-000-000</u>	EXPENDITURES
<u>297-000-500-000-000</u>	Non-Operating Expense
<u>297-000-500-000-000</u>	EXPENDITURES
<u>300-000-000-000-000</u>	OPERATION, BUILDING AND MAINTENANCE FUND
	(RESTRICTED)
<u>300-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>300-000-100-000-000</u>	ASSETS
<u>300-000-200-000-000</u>	LIABILITIES
<u>300-000-300-000-000</u>	FUND EQUITY
<u>300-000-400-000-000</u>	REVENUE
<u>300-000-500-000-000</u>	EXPENDITURES
<u>390-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>392-000-000-000-000</u>	Institutional Expense
<u>392-000-500-000-000</u>	EXPENDITURES
<u>392-100-000-000-000</u>	Phase I
<u>392-100-500-000-000</u>	EXPENDITURES
<u>392-200-000-000-000</u>	Phase II
<u>392-200-500-000-000</u>	EXPENDITURES
<u>392-300-000-000-000</u>	Phase III
<u>392-300-500-000-000</u>	EXPENDITURES
<u>392-400-000-000-000</u>	Phase IV
<u>392-400-500-000-000</u>	EXPENDITURES
<u>392-500-000-000-000</u>	Phase V
<u>392-500-500-000-000</u>	EXPENDITURES
<u>392-600-000-000-000</u>	Phase VI
<u>392-600-500-000-000</u>	EXPENDITURES
<u>397-000-000-000-000</u>	Non-operating Expense
<u>397-000-500-000-000</u>	EXPENDITURES
<u>400-000-000-000-000</u>	BOND AND INTEREST FUND
<u>400-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>400-100-100-000-000</u>	ASSETS
<u>400-100-200-000-000</u>	LIABILITIES
<u>400-000-300-000-000</u>	FUND EQUITY
<u>400-000-400-000-000</u>	REVENUE
<u>400-000-500-000-000</u>	EXPENDITURES
<u>490-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>492-000-000-000-000</u>	Institutional Expense
<u>492-000-500-000-000</u>	EXPENDITURES
<u>497-000-000-000-000</u>	Non-operating Expense
<u>497-000-000-000-000</u>	Building Bonds, Series 1972 (Unit)
<u>497-000-400-000-000</u>	REVENUE
<u>497-000-500-000-000</u>	EXPENDITURES

500-000-000-000-000	AUXILIARY ENTERPRISES FUND
500-000-000-000-000	BALANCE SHEET ACCOUNTS
500-000-100-000-000	ASSETS
500-000-200-000-000	LIABILITIES
500-000-300-000-000	FUND EQUITY
500-000-400-000-000	REVENUE
500-000-500-000-000	EXPENDITURES
500-000-600-000-000	PROVISION FOR CONTINGENCY
560-000-000-000-000	INDEPENDENT OPERATIONS
561-000-000-000-000	Food Services
561-000-500-000-000	EXPENDITURES
562-000-000-000-000	Book Store
562-000-500-000-000	EXPENDITURES
563-000-000-000-000	Cultural Series
563-000-500-000-000	EXPENDITURES
564-000-000-000-000	Athletics
564-000-500-000-000	EXPENDITURES
566-000-000-000-000	College Center Operations
566-000-500-000-000	EXPENDITURES
569-000-000-000-000	Other Operations
569-000-500-000-000	EXPENDITURES
600-000-000-000-000	RESTRICTED PURPOSES FUND
600-000-000-000-000	BALANCE SHEET ACCOUNTS
600-000-100-000-000	ASSETS
600-000-200-000-000	LIABILITIES
600-000-300-000-000	FUND EQUITY
600-000-400-000-000	REVENUE
600-000-500-000-000	EXPENDITURES
600-000-600-000-000	PROVISION FOR CONTINGENCY
610-000-000-000-000	INSTRUCTION
610-000-400-000-000	REVENUE
610-000-500-000-000	EXPENDITURES
620-000-000-000-000	ACADEMIC SUPPORT
620-000-400-000-000	REVENUE
620-000-500-000-000	EXPENDITURES
630-000-000-000-000	STUDENT SERVICES
630-000-400-000-000	REVENUE
630-000-500-000-000	EXPENDITURES
634-000-000-000-000	Scholarships, Loans & Grants
634-000-500-000-000	EXPENDITURES
636-000-000-000-000	Work Study and SEOG
636-000-500-000-000	EXPENDITURES
640-000-000-000-000	PUBLIC SERVICE
640-000-400-000-000	REVENUE
640-000-500-000-000	EXPENDITURES
650-000-000-000-000	ORGANIZED RESEARCH
650-000-400-000-000	REVENUE
650-000-500-000-000	EXPENDITURES
660-000-000-000-000	INDEPENDENT OPERATIONS
660-000-400-000-000	REVENUE
660-000-500-000-000	EXPENDITURES
670-000-000-000-000	OPERATION AND MAINTENANCE OF PLANT
670-000-400-000-000	REVENUE
670-000-500-000-000	EXPENDITURES

<u>680-000-000-000-000</u>	GENERAL ADMINISTRATION
<u>680-000-400-000-000</u>	REVENUE
<u>680-000-500-000-000</u>	EXPENDITURES
<u>690-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>690-000-400-000-000</u>	REVENUE
<u>690-000-500-000-000</u>	EXPENDITURES

XI. COMPLETE LISTING OF STANDARDIZED ACCOUNTS

The following is a complete listing of standardized accounts for all funds. It is usually not appropriate to use the asset account "Fixed Assets," nor the liability account "Fixed Liabilities," in all funds, although the two accounts are shown to provide a complete listing of possible accounts. The account "Provision for Contingency" shown here with an "0" program code could instead or in addition be assigned a program code of "1" through "9" and thus be shown as an additional account under each program classification.

<u>100-000-000-000-000</u>	EDUCATIONAL FUND
<u>100-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>100-000-100-000-000</u>	ASSETS
<u>100-000-110-000-000</u>	CASH
<u>100-000-120-000-000</u>	INVESTMENTS
<u>100-000-130-000-000</u>	RECEIVABLES
<u>100-000-140-000-000</u>	ACCRUED REVENUE
<u>100-000-150-000-000</u>	INTER-FUND RECEIVABLES
<u>100-000-160-000-000</u>	INVENTORY
<u>100-000-170-000-000</u>	DEFERRED EXPENSES
<u>100-000-180-000-000</u>	FIXED ASSETS
<u>100-000-190-000-000</u>	OTHER ASSETS
<u>100-000-200-000-000</u>	LIABILITIES
<u>100-000-210-000-000</u>	PAYROLL DEDUCTIONS PAYABLE
<u>100-000-220-000-000</u>	CURRENT OBLIGATIONS PAYABLE
<u>100-000-230-000-000</u>	ACCOUNTS PAYABLE
<u>100-000-240-000-000</u>	ACCRUED EXPENSE
<u>100-000-250-000-000</u>	INTER-FUND PAYABLES
<u>100-000-260-000-000</u>	RESERVE FOR ENCUMBRANCES
<u>100-000-270-000-000</u>	DEFERRED REVENUE
<u>100-000-280-000-000</u>	FIXED LIABILITIES
<u>100-000-290-000-000</u>	OTHER LIABILITIES
<u>100-000-300-000-000</u>	FUND EQUITY
<u>100-000-400-000-000</u>	REVENUE
<u>100-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>100-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES
<u>100-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>100-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>100-000-450-000-000</u>	SALES AND SERVICE FEES
<u>100-000-460-000-000</u>	FACILITIES REVENUE
<u>100-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>100-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS
<u>100-000-490-000-000</u>	OTHER REVENUES
<u>100-000-500-000-000</u>	EXPENDITURES

100-000-510-000-000	SALARIES
100-000-520-000-000	EMPLOYEE BENEFITS
100-000-530-000-000	CONTRACTUAL SERVICES
100-000-540-000-000	GENERAL MATERIALS AND SUPPLIES
100-000-550-000-000	CONFERENCE AND MEETING EXPENSES
100-000-560-000-000	FIXED CHARGES
100-000-570-000-000	UTILITIES
100-000-580-000-000	CAPITAL OUTLAY
100-000-590-000-000	OTHER EXPENDITURES
100-000-600-000-000	PROVISIONS FOR CONTINGENCY
110-000-000-000-000	INSTRUCTION
110-000-500-000-000	EXPENDITURES
110-000-510-000-000	SALARIES
110-000-520-000-000	EMPLOYEE BENEFITS
110-000-530-000-000	CONTRACTUAL SERVICES
110-000-540-000-000	GENERAL MATERIALS AND SUPPLIES
110-000-550-000-000	CONFERENCE AND MEETING EXPENSES
110-000-560-000-000	FIXED CHARGES
110-000-570-000-000	UTILITIES
110-000-580-000-000	CAPITAL OUTLAY
110-000-590-000-000	OTHER EXPENDITURES
120-000-000-000-000	ACADEMIC SUPPORT
120-000-500-000-000	EXPENDITURES
120-000-510-000-000	SALARIES
120-000-520-000-000	EMPLOYEE BENEFITS
120-000-530-000-000	CONTRACTUAL SERVICES
120-000-540-000-000	GENERAL MATERIALS AND SUPPLIES
120-000-550-000-000	CONFERENCE AND MEETING EXPENSES
120-000-560-000-000	FIXED CHARGES
120-000-570-000-000	UTILITIES
120-000-580-000-000	CAPITAL OUTLAY
120-000-590-000-000	OTHER EXPENDITURES
130-000-000-000-000	STUDENT SERVICES
130-000-500-000-000	EXPENDITURES
130-000-510-000-000	SALARIES
130-000-520-000-000	EMPLOYEE BENEFITS
130-000-530-000-000	CONTRACTUAL SERVICES
130-000-540-000-000	GENERAL MATERIALS AND SUPPLIES
130-000-550-000-000	CONFERENCE AND MEETINGS EXPENSES
130-000-560-000-000	FIXED CHARGES
130-000-570-000-000	UTILITIES
130-000-580-000-000	CAPITAL OUTLAY
130-000-590-000-000	OTHER EXPENDITURES
140-000-000-000-000	PUBLIC SERVICES
140-000-500-000-000	EXPENDITURES
140-000-510-000-000	SALARIES
140-000-520-000-000	EMPLOYEE BENEFITS
140-000-530-000-000	CONTRACTUAL SERVICES
140-000-540-000-000	GENERAL MATERIALS AND SUPPLIES
140-000-550-000-000	CONFERENCE AND MEETING EXPENSES
140-000-560-000-000	FIXED CHARGES
140-000-570-000-000	UTILITIES
140-000-580-000-000	CAPITAL OUTLAY
140-000-590-000-000	OTHER EXPENDITURES

<u>130-000-000-000-000</u>	ORGANIZED RESEARCH
<u>130-000-500-000-000</u>	EXPENDITURES
<u>130-000-510-000-000</u>	SALARIES
<u>130-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>130-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>130-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>130-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>130-000-560-000-000</u>	FIXED CHARGES
<u>130-000-570-000-000</u>	UTILITIES
<u>130-000-580-000-000</u>	CAPITAL OUTLAY
<u>130-000-590-000-000</u>	OTHER EXPENDITURES
<u>160-000-000-000-000</u>	INDEPENDENT OPERATIONS
<u>160-000-500-000-000</u>	EXPENDITURES
<u>160-000-510-000-000</u>	SALARIES
<u>160-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>160-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>160-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>160-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>160-000-560-000-000</u>	FIXED CHARGES
<u>160-000-570-000-000</u>	UTILITIES
<u>160-000-580-000-000</u>	CAPITAL OUTLAY
<u>160-000-590-000-000</u>	OTHER EXPENDITURES
<u>170-000-000-000-000</u>	OPERATION AND MAINTENANCE OF PLANT
<u>170-000-500-000-000</u>	EXPENDITURES
<u>170-000-510-000-000</u>	SALARIES
<u>170-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>170-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>170-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>170-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>170-000-560-000-000</u>	FIXED CHARGES
<u>170-000-570-000-000</u>	UTILITIES
<u>170-000-580-000-000</u>	CAPITAL OUTLAY
<u>170-000-590-000-000</u>	OTHER EXPENDITURES
<u>180-000-000-000-000</u>	GENERAL ADMINISTRATION
<u>180-000-500-000-000</u>	EXPENDITURES
<u>180-000-510-000-000</u>	SALARIES
<u>180-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>180-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>180-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>180-000-550-000-000</u>	CONFERENCE AND MEETINGS EXPENSES
<u>180-000-560-000-000</u>	FIXED CHARGES
<u>180-000-570-000-000</u>	UTILITIES
<u>180-000-580-000-000</u>	CAPITAL OUTLAY
<u>180-000-590-000-000</u>	OTHER EXPENDITURES
<u>190-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>190-000-500-000-000</u>	EXPENDITURES
<u>190-000-510-000-000</u>	SALARIES
<u>190-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>190-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>190-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>190-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>190-000-560-000-000</u>	FIXED CHARGES
<u>190-000-570-000-000</u>	UTILITIES
<u>190-000-580-000-000</u>	CAPITAL OUTLAY
<u>190-000-590-000-000</u>	OTHER EXPENDITURES

200-000-000-000-000	OPERATIONS, BUILDING AND MAINTENANCE FUND
200-000-000-000-000	BALANCE SHEET ACCOUNTS
200-000-100-000-000	ASSETS
200-000-110-000-000	CASH
200-000-120-000-000	INVESTMENTS
200-000-130-000-000	RECEIVABLES
200-000-140-000-000	ACCRUED REVENUE
200-000-150-000-000	INTER-FUND RECEIVABLES
200-000-160-000-000	INVENTORY
200-000-170-000-000	DEFERRED EXPENSES
200-000-190-000-000	OTHER ASSETS
200-000-200-000-000	LIABILITIES
200-000-210-000-000	PAYROLL DEDUCTIONS PAYABLE
200-000-220-000-000	CURRENT OBLIGATIONS PAYABLE
200-000-230-000-000	ACCOUNTS PAYABLE
200-000-240-000-000	ACCURED EXPENSE
200-000-250-000-000	INTER-FUND PAYABLES
200-000-260-000-000	RESERVE FOR ENCUMBRANCES
200-000-270-000-000	DEFERRED REVENUE
200-000-290-000-000	OTHER LIABILITIES
200-000-300-000-000	FUND EQUITY
200-000-400-000-000	REVENUE
200-000-410-000-000	LOCAL GOVERNMENTAL SOURCES
200-000-420-000-000	STATE GOVERNMENTAL SOURCES
200-000-430-000-000	FEDERAL GOVERNMENTAL SOURCES
200-000-440-000-000	STUDENT TUITION AND FEES
200-000-450-000-000	SALES AND SERVICE FEES
200-000-460-000-000	FACILITIES REVENUE
200-000-470-000-000	INTEREST ON INVESTMENTS
200-000-480-000-000	NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS
200-000-490-000-000	OTHER REVENUES
200-000-500-000-000	EXPENDITURES
200-000-510-000-000	SALARIES
200-000-520-000-000	EMPLOYEE BENEFITS
200-000-530-000-000	CONTRACTUAL SERVICES
200-000-540-000-000	GENERAL MATERIALS AND SUPPLIES
200-000-550-000-000	CONFERENCE AND MEETING EXPENSES
200-000-560-000-000	FIXED CHARGES
200-000-570-000-000	UTILITIES
200-000-580-000-000	CAPITAL OUTLAY
200-000-590-000-000	OTHER EXPENDITURES
200-000-600-000-000	PROVISIONS FOR CONTINGENCY
270-000-000-000-000	OPERATION AND MAINTENANCE OF PLANT
270-000-500-000-000	EXPENDITURES
270-000-510-000-000	SALARIES
270-000-520-000-000	EMPLOYEE BENEFITS
270-000-530-000-000	CONTRACTUAL SERVICES
270-000-540-000-000	GENERAL MATERIALS AND SUPPLIES
270-000-550-000-000	CONFERENCE AND MEETINGS EXPENSES
270-000-560-000-000	FIXED CHARGES
270-000-570-000-000	UTILITIES
270-000-580-000-000	CAPITAL OUTLAY
270-000-590-000-000	OTHER EXPENDITURES

<u>290-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>290-000-500-000-000</u>	EXPENDITURES
<u>290-000-510-000-000</u>	SALARIES
<u>290-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>290-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>290-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>290-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>290-000-560-000-000</u>	FIXED CHARGES
<u>290-000-570-000-000</u>	UTILITIES
<u>290-000-580-000-000</u>	CAPITAL OUTLAY
<u>290-000-590-000-000</u>	OTHER EXPENDITURES
<u>300-000-000-000-000</u>	OPERATIONS, BUILDING AND MAINTENANCE FUND
	(RESTRICTED)
<u>300-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>300-000-100-000-000</u>	ASSETS
<u>300-000-110-000-000</u>	CASH
<u>300-000-120-000-000</u>	INVESTMENTS
<u>300-000-130-000-000</u>	RECEIVABLES
<u>300-000-140-000-000</u>	ACCRUED REVENUE
<u>300-000-150-000-000</u>	INTER-FUND RECEIVABLES
<u>300-000-170-000-000</u>	DEFERRED EXPENSES
<u>300-000-190-000-000</u>	OTHER ASSETS
<u>300-000-200-000-000</u>	LIABILITIES
<u>300-000-230-000-000</u>	ACCOUNTS PAYABLE
<u>300-000-240-000-000</u>	ACCRUED EXPENSE
<u>300-000-250-000-000</u>	INTER-FUND PAYABLES
<u>300-000-260-000-000</u>	RESERVE FOR ENCUMBRANCES
<u>300-000-270-000-000</u>	DEFERRED REVENUE
<u>300-000-290-000-000</u>	OTHER LIABILITIES
<u>300-000-300-000-000</u>	FUND EQUITY
<u>300-000-400-000-000</u>	REVENUE
<u>300-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>300-000-490-000-000</u>	OTHER REVENUES
<u>300-000-500-000-000</u>	EXPENDITURES
<u>300-000-580-000-000</u>	CAPITAL OUTLAY
<u>390-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>390-000-500-000-000</u>	EXPENDITURES
<u>390-000-580-000-000</u>	CAPITAL OUTLAY
<u>400-000-000-000-000</u>	BOND AND INTEREST FUND
<u>400-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>400-000-100-000-000</u>	ASSETS
<u>400-000-110-000-000</u>	CASH
<u>400-000-120-000-000</u>	INVESTMENTS
<u>400-000-130-000-000</u>	RECEIVABLES
<u>400-000-140-000-000</u>	ACCRUED REVENUE
<u>400-000-150-000-000</u>	INTER-FUND RECEIVABLES
<u>400-000-170-000-000</u>	DEFERRED EXPENSES
<u>400-000-190-000-000</u>	OTHER ASSETS
<u>400-000-200-000-000</u>	LIABILITIES
<u>400-000-220-000-000</u>	CURRENT OBLIGATIONS PAYABLE
<u>400-000-230-000-000</u>	ACCOUNTS PAYABLE
<u>400-000-240-000-000</u>	ACCRUED EXPENSE

400-000-250-000-000	INTER-FUND PAYABLES
400-000-260-000-000	RESERVE FOR ENCUMBRANCES
400-000-270-000-000	DEFERRED REVENUE
400-000-290-000-000	OTHER LIABILITIES
400-000-300-000-000	FUND EQUITY
400-000-400-000-000	REVENUE
400-000-410-000-000	LOCAL GOVERNMENTAL SOURCES
400-000-470-000-000	INTEREST ON INVESTMENTS
400-000-490-000-000	OTHER REVENUES
400-000-500-000-000	EXPENDITURES
400-000-530-000-000	CONTRACTUAL SERVICES
400-000-560-000-000	FIXED CHARGES
400-000-590-000-000	OTHER EXPENDITURES
490-000-000-000-000	INSTITUTIONAL SUPPORT
490-000-500-000-000	EXPENDITURES
490-000-530-000-000	CONTRACTUAL SERVICES
490-000-590-000-000	OTHER EXPENDITURES
500-000-000-000-000	AUXILIARY ENTERPRISES FUND
500-000-000-000-000	BALANCE SHEET ACCOUNTS
500-000-100-000-000	ASSETS
500-000-110-000-000	CASH
500-000-120-000-000	INVESTMENTS
500-000-130-000-000	RECEIVABLES
500-000-140-000-000	ACCRUED REVENUE
500-000-150-000-000	INTER-FUND RECEIVABLES
500-000-160-000-000	INVENTORY
500-000-170-000-000	DEFERRED EXPENSES
500-000-190-000-000	OTHER ASSETS
500-000-200-000-000	LIABILITIES
500-000-210-000-000	PAYROLL DEDUCTIONS PAYABLE
500-000-220-000-000	CURRENT OBLIGATIONS PAYABLE
500-000-230-000-000	ACCOUNTS PAYABLE
500-000-240-000-000	ACCRUED EXPENSE
500-000-250-000-000	INTER-FUND PAYABLES
500-000-260-000-000	RESERVE FOR ENCUMBRANCES
500-000-270-000-000	DEFERRED REVENUE
500-000-290-000-000	OTHER LIABILITIES
500-000-300-000-000	FUND EQUITY
500-000-400-000-000	REVENUE
500-000-410-000-000	LOCAL GOVERNMENTAL SOURCES
500-000-420-000-000	STATE GOVERNMENTAL SOURCES
500-000-430-000-000	FEDERAL GOVERNMENTAL SOURCES
500-000-440-000-000	STUDENT TUITION AND FEES
500-000-450-000-000	SALES AND SERVICE FEES
500-000-460-000-000	FACILITIES REVENUE
500-000-470-000-000	INTEREST ON INVESTMENTS
500-000-480-000-000	NON-GOVERNMENTAL GIFTS, GRANTS, AND
	BEQUESTS
500-000-490-000-000	OTHER REVENUES
500-000-500-000-000	EXPENDITURES
500-000-510-000-000	SALARIES
500-000-520-000-000	EMPLOYEE BENEFITS
500-000-530-000-000	CONTRACTUAL SERVICES

<u>500-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>500-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>500-000-560-000-000</u>	FIXED CHARGES
<u>500-000-570-000-000</u>	UTILITIES
<u>500-000-580-000-000</u>	CAPITAL OUTLAY
<u>500-000-590-000-000</u>	OTHER EXPENDITURES
<u>500-000-600-000-000</u>	PROVISIONS FOR CONTINGENCY
<u>560-000-000-000-000</u>	INDEPENDENT OPERATIONS
<u>560-000-400-000-000</u>	REVENUES
<u>560-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>560-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES
<u>560-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>560-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>560-000-450-000-000</u>	SALES AND SERVICE FEES
<u>560-000-460-000-000</u>	FACILITIES REVENUE
<u>560-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>560-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS
<u>560-000-490-000-000</u>	OTHER REVENUES
<u>500-000-500-000-000</u>	EXPENDITURES
<u>500-000-510-000-000</u>	SALARIES
<u>500-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>500-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>500-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>500-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>500-000-560-000-000</u>	FIXED CHARGES
<u>500-000-570-000-000</u>	UTILITIES
<u>500-000-580-000-000</u>	CAPITAL OUTLAY
<u>500-000-590-000-000</u>	OTHER EXPENDITURES
<u>600-000-000-000-000</u>	RESTRICTED PURPOSES FUND
<u>600-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>600-000-100-000-000</u>	ASSETS
<u>600-000-110-000-000</u>	CASH
<u>600-000-120-000-000</u>	INVESTMENTS
<u>600-000-130-000-000</u>	RECEIVABLES
<u>600-000-140-000-000</u>	ACCRUED REVENUE
<u>600-000-150-000-000</u>	INTER-FUND RECEIVABLES
<u>600-000-160-000-000</u>	INVENTORY
<u>600-000-170-000-000</u>	DEFERRED EXPENSES
<u>600-000-180-000-000</u>	OTHER ASSETS
<u>600-000-200-000-000</u>	LIABILITIES
<u>600-000-210-000-000</u>	PAYROLL DEDUCTIONS PAYABLE
<u>600-000-220-000-000</u>	CURRENT OBLIGATIONS PAYABLE
<u>600-000-230-000-000</u>	ACCOUNTS PAYABLE
<u>600-000-240-000-000</u>	ACCRUED EXPENSE
<u>600-000-250-000-000</u>	INTER-FUND PAYABLES
<u>600-000-260-000-000</u>	RESERVE FOR ENCUMBRANCES
<u>600-000-270-000-000</u>	DEFERRED REVENUE
<u>600-000-290-000-000</u>	OTHER LIABILITIES
<u>600-000-300-000-000</u>	FUND EQUITY
<u>600-000-400-000-000</u>	REVENUE
<u>600-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>600-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES

<u>600-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>600-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>600-000-450-000-000</u>	SALES AND SERVICE FEES
<u>600-000-460-000-000</u>	FACILITIES REVENUE
<u>600-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>600-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS
<u>600-000-490-000-000</u>	OTHER REVENUES
<u>600-000-500-000-000</u>	EXPENDITURES
<u>600-000-510-000-000</u>	SALARIES
<u>600-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>600-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>600-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>600-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>600-000-560-000-000</u>	FIXED CHARGES
<u>600-000-570-000-000</u>	UTILITIES
<u>600-000-580-000-000</u>	CAPITAL OUTLAY
<u>600-000-590-000-000</u>	OTHER EXPENDITURES
<u>600-000-600-000-000</u>	PROVISIONS FOR CONTINGENCY
<u>610-000-000-000-000</u>	INSTRUCTION
<u>610-000-400-000-000</u>	REVENUE
<u>610-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>610-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES
<u>610-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>610-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>610-000-450-000-000</u>	SALES AND SERVICE FEES
<u>610-000-460-000-000</u>	FACILITIES REVENUE
<u>610-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>610-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS
<u>610-000-490-000-000</u>	OTHER REVENUES
<u>610-000-500-000-000</u>	EXPENDITURES
<u>610-000-510-000-000</u>	SALARIES
<u>610-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>610-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>610-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>610-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>610-000-560-000-000</u>	FIXED CHARGES
<u>610-000-570-000-000</u>	UTILITIES
<u>610-000-580-000-000</u>	CAPITAL OUTLAY
<u>610-000-590-000-000</u>	OTHER EXPENDITURES
<u>620-000-000-000-000</u>	ACADEMIC SUPPORT
<u>620-000-400-000-000</u>	REVENUE
<u>620-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>620-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES
<u>620-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>620-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>620-000-450-000-000</u>	SALES AND SERVICE FEES
<u>620-000-460-000-000</u>	FACILITIES REVENUE
<u>620-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>620-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS
<u>620-000-490-000-000</u>	OTHER REVENUES

<u>620-000-500-000-000</u>	EXPENDITURES
<u>620-000-510-000-000</u>	SALARIES
<u>620-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>620-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>620-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>620-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>620-000-560-000-000</u>	FIXED CHARGES
<u>620-000-570-000-000</u>	UTILITIES
<u>620-000-580-000-000</u>	CAPITAL OUTLAY
<u>620-000-590-000-000</u>	OTHER EXPENDITURES
<u>630-000-000-000-000</u>	STUDENT SERVICES
<u>630-000-400-000-000</u>	REVENUE
<u>630-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>630-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES
<u>630-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>630-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>630-000-450-000-000</u>	SALES AND SERVICE FEES
<u>630-000-460-000-000</u>	FACILITIES REVENUE
<u>630-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>630-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND
	BEQUESTS
<u>630-000-490-000-000</u>	OTHER REVENUES
<u>630-000-500-000-000</u>	EXPENDITURES
<u>630-000-510-000-000</u>	SALARIES
<u>630-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>630-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>630-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>630-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>630-000-560-000-000</u>	FIXED CHARGES
<u>630-000-570-000-000</u>	UTILITIES
<u>630-000-580-000-000</u>	CAPITAL OUTLAY
<u>630-000-590-000-000</u>	OTHER EXPENDITURES
<u>640-000-000-000-000</u>	PUBLIC SERVICES
<u>640-000-400-000-000</u>	REVENUE
<u>640-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>640-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES
<u>640-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>640-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>640-000-450-000-000</u>	SALES AND SERVICE FEES
<u>640-000-460-000-000</u>	FACILITIES REVENUE
<u>640-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>640-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND
	BEQUESTS
<u>640-000-490-000-000</u>	OTHER REVENUES
<u>640-000-500-000-000</u>	EXPENDITURES
<u>640-000-510-000-000</u>	SALARIES
<u>640-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>640-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>640-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>640-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>640-000-560-000-000</u>	FIXED CHARGES
<u>640-000-570-000-000</u>	UTILITIES
<u>640-000-580-000-000</u>	CAPITAL OUTLAY
<u>640-000-590-000-000</u>	OTHER EXPENDITURES

<u>650-000-000-000-000</u>	ORGANIZED RESEARCH
<u>650-000-400-000-000</u>	REVENUE
<u>650-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>650-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES
<u>650-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>650-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>650-000-450-000-000</u>	SALES AND SERVICE FEES
<u>650-000-460-000-000</u>	FACILITIES REVENUE
<u>650-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>650-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS
<u>650-000-490-000-000</u>	OTHER REVENUES
<u>650-000-500-000-000</u>	EXPENDITURES
<u>650-000-510-000-000</u>	SALARIES
<u>650-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>650-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>650-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>650-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>650-000-560-000-000</u>	FIXED CHARGES
<u>650-000-570-000-000</u>	UTILITIES
<u>650-000-580-000-000</u>	CAPITAL OUTLAY
<u>650-000-590-000-000</u>	OTHER EXPENDITURES
<u>660-000-000-000-000</u>	INDEPENDENT OPERATIONS
<u>660-000-400-000-000</u>	REVENUE
<u>660-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>660-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES
<u>660-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>660-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>660-000-450-000-000</u>	SALES AND SERVICE FEES
<u>660-000-460-000-000</u>	FACILITIES REVENUE
<u>660-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>660-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS
<u>660-000-490-000-000</u>	OTHER REVENUES
<u>660-000-500-000-000</u>	EXPENDITURES
<u>660-000-510-000-000</u>	SALARIES
<u>660-000-520-000-000</u>	EMPLOYEE BENEFITS
<u>660-000-530-000-000</u>	CONTRACTUAL SERVICES
<u>660-000-540-000-000</u>	GENERAL MATERIALS AND SUPPLIES
<u>660-000-550-000-000</u>	CONFERENCE AND MEETING EXPENSES
<u>660-000-560-000-000</u>	FIXED CHARGES
<u>660-000-570-000-000</u>	UTILITIES
<u>660-000-580-000-000</u>	CAPITAL OUTLAY
<u>660-000-590-000-000</u>	OTHER EXPENDITURES
<u>670-000-000-000-000</u>	OPERATION AND MAINTENANCE OF PLANT
<u>670-000-400-000-000</u>	REVENUE
<u>670-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>670-000-420-000-000</u>	STATE GOVERNMENTAL SOURCES
<u>670-000-430-000-000</u>	FEDERAL GOVERNMENTAL SOURCES
<u>670-000-440-000-000</u>	STUDENT TUITION AND FEES
<u>670-000-450-000-000</u>	SALES AND SERVICE FEES
<u>670-000-460-000-000</u>	FACILITIES REVENUE
<u>670-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>670-000-480-000-000</u>	NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS

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OTHER REVENUES
 EXPENDITURES
 SALARIES
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 OTHER EXPENDITURES

<u>700-000-000-000-000</u>	WORKING CASH FUND
<u>700-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>700-000-100-000-000</u>	ASSETS
<u>700-000-110-000-000</u>	CASH
<u>700-000-120-000-000</u>	INVESTMENTS
<u>700-000-140-000-000</u>	ACCRUED REVENUE
<u>700-000-150-000-000</u>	INTER-FUND RECEIVABLES
<u>700-000-190-000-000</u>	OTHER ASSETS
<u>700-000-200-000-000</u>	LIABILITIES
<u>700-000-250-000-000</u>	INTER-FUND PAYABLES
<u>700-000-270-000-000</u>	DEFERRED REVENUE
<u>700-000-290-000-000</u>	OTHER LIABILITIES
<u>700-000-300-000-000</u>	FUND EQUITY
<u>700-000-400-000-000</u>	REVENUE
<u>700-000-470-000-000</u>	INTEREST ON INVESTMENTS
<u>700-000-490-000-000</u>	OTHER REVENUES
<u>790-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>790-000-500-000-000</u>	EXPENDITURES
<u>790-000-590-000-000</u>	OTHER EXPENDITURES
<u>800-000-000-000-000</u>	INVESTMENT IN PLANT FUND
<u>800-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>800-000-100-000-000</u>	ASSETS
<u>800-000-180-000-000</u>	FIXED ASSETS
<u>800-000-300-000-000</u>	FUND EQUITY
<u>800-000-400-000-000</u>	REVENUE
<u>800-000-490-000-000</u>	OTHER REVENUES
<u>800-000-500-000-000</u>	EXPENDITURES
<u>800-000-590-000-000</u>	OTHER EXPENDITURES
<u>890-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>890-000-500-000-000</u>	EXPENDITURES
<u>890-000-590-000-000</u>	OTHER EXPENDITURES
<u>900-000-000-000-000</u>	LONG-TERM LIABILITIES FUND
<u>900-000-000-000-000</u>	BALANCE SHEET ACCOUNTS
<u>900-000-100-000-000</u>	ASSETS
<u>900-000-130-000-000</u>	RECEIVABLES
<u>900-000-190-000-000</u>	OTHER ASSETS
<u>900-000-200-000-000</u>	LIABILITIES
<u>900-000-280-000-000</u>	FIXED LIABILITIES
<u>900-000-300-000-000</u>	FUND EQUITY
<u>900-000-400-000-000</u>	REVENUE
<u>900-000-410-000-000</u>	LOCAL GOVERNMENTAL SOURCES
<u>900-000-490-000-000</u>	OTHER REVENUES
<u>900-000-500-000-000</u>	EXPENDITURES
<u>900-000-560-000-000</u>	FIXED CHARGES
<u>900-000-590-000-000</u>	OTHER EXPENDITURES
<u>990-000-000-000-000</u>	INSTITUTIONAL SUPPORT
<u>990-000-490-000-000</u>	OTHER REVENUES
<u>990-000-500-000-000</u>	EXPENDITURES
<u>990-000-560-000-000</u>	FIXED CHARGES
<u>990-000-590-000-000</u>	OTHER EXPENDITURES

CHAPTER IV

ACCOUNT DESCRIPTIONS OF STANDARDIZED ACCOUNTS

This chapter sets forth definitions for the standardized accounts in Chapter III, Chart of Accounts. Special reference is made in this chapter to the Illinois Public Community College Act, as amended, where appropriate. For additional information, consult the appropriate statute.

I. FUND DESCRIPTION

1. 100-000-000-000-000 EDUCATIONAL FUND

The Educational Fund is established by Section 103-1 of the Illinois Public Community College Act. The statutory maximum tax rate for the educational fund is \$0.75 per \$100 equalized assessed valuation.

This fund is for the purpose of financing the cost of the academic and service programs. It includes the cost of instructional, administrative and professional salaries, supplies and equipment, library books, materials, maintenance of instructional and administrative equipment, and other costs pertaining to the educational program. (See Section 103-20.3 of the Public Community College Act.)

The local Board of Trustees may make a determination within the budget for the distribution of revenues other than local property taxes among the operating funds.

2. 200-000-000-000-000 OPERATIONS, BUILDING AND MAINTENANCE FUND

The Operations, Building and Maintenance Fund is established by Section 103-1 of the Illinois Public Community College Act. The statutory maximum tax rate is set at \$0.10 per \$100 equalized assessed valuation.

This fund is for the purpose of maintaining and improving existing buildings and grounds as well as the fixtures and equipment which are a permanent part of the buildings and grounds. Payments on insurance on buildings are to be made from this fund. (See Section 103-20.3 of the Public Community College Act.)

3. 300-000-000-000-000 OPERATIONS, BUILDING AND MAINTENANCE FUND
(RESTRICTED)

Funds may be accumulated for the construction of buildings and site acquisition. Section 103-14 permits an accumulation of funds not to exceed an amount equal to five percent of the equalized assessed valuation of the district. The accumulated funds may not be used for any other purpose. Taxes levied for accumulation purposes should be so defined by resolution of the Board of Trustees stipulating the rate levied for such purposes, total amount to be accumulated, and specific use intended. Funds that are being accumulated should be accounted for separately in the Operations, Building and Maintenance Fund (Restricted).

The local Board of Trustees may make a determination within the budget for the distribution of revenues other than local property taxes among the operating funds.

4. 400-000-000-000-000 BOND AND INTEREST FUND

The Bond and Interest Fund is established by Article IIIA of the Illinois Public Community College Act.

This fund is for the purpose of retiring debt from the sale of general obligation bonds.

That portion of the Working Cash Fund used for the payment of the principal and interest on Working Cash Fund Bonds and any costs directly related to such payments shall be accounted for by use of a self-balancing group of accounts within the Bond and Interest Fund.

5. 500-000-000-000-000 AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund is established by Section 103-31.1 of the Illinois Public Community College Act. This section provides statutory authority for the Auxiliary Enterprises Fund and exists to furnish a service to students and staff for which a fee is charged that is directly related to, although not necessarily equal to, the cost of the service. Only funds over which the institution has complete control and freedom of use are to be included in this fund. The general public may incidentally be served. Examples include: food services and student stores. Intercollegiate athletics are also included in this fund. Subsidies for auxiliary services by the Educational Fund, the Building and Maintenance Fund, or Restricted Purposes Fund would be shown as expenditures to the appropriate fund. Each enterprise should be accounted for individually.

6. 600-000-000-000-000 RESTRICTED PURPOSES FUND

The Restricted Purposes Fund is established by the following sections of the Illinois Public Community College Act.

103-39...concerns the acceptance of federal funds for all types of instructional programs, student services and counseling, and construction of physical facilities.

103-39.1.allows the acceptance of gifts, grants, devices, and bequests from any source if made for community college purposes.

103-40...permits the entering into of contracts with any person, organization, association, or governmental agency for providing or securing educational services.

103-27(c) authorizes the Board of Trustees to establish rules and regulations governing conditions under which classes, clubs, and associations may acquire and collect funds in the name of the college, under such regulations as the State Board may prescribe. The purpose of this fund is to receive and hold funds in the custody of the college acting as custodian or fiscal agent for another agency such as mentioned above. The college has an agency rather than a proprietary interest in these funds.

Restricted Purposes Funds are those funds restricted as to use and for which a specific fund has not been otherwise provided in this fund structure. These are to be contrasted with funds over which the institution has complete control and freedom of use and with funds of a restricted nature.

Under most conditions, revenues and expenditures from any of the four preceding categories (including any federal and state grants for projects or student aid, any gifts or bequests for specific purposes, any projects carried out under contractual arrangements with any person, organization, association, or governmental agency, any scholarship or loan funds, any endowment funds, and any agency funds) should be accounted for within the Restricted Purposes Fund. Public Service or Organized Research Programs may be accounted for in this fund.

Each specific project or fund should be accounted for by a complete self-balancing group of accounts, or sub-fund, within the Restricted Purposes Fund. Care should be taken in establishing each self-balancing group of accounts that the accounting and reporting requirements of the grantor will be met by the accounts. If the grantor provides an accounting manual, the accounts required by the grantor should be used in the self-balancing group of accounts.

It would be appropriate to group the sub-funds into sub-fund groups to include the following:

- Current Restricted Sub-Funds
- Loan Sub-Funds
- Endowment and Other Non-Expendable Sub-Funds
- Agency Sub-Funds

If a grant or fund is non-expendable as to principal and expendable as to earnings, two separate sub-funds should be established. The earnings of the non-expendable fund should then be transferred periodically to the expendable fund to meet the requirements of the expendable fund. Expenditures for current restricted sub-funds should be recognized when incurred and revenues for such sub-funds should be recognized in an amount to meet the acceptable expenditures up to the project or grant limit.

Any matching contributions required should be transferred from the appropriate fund, and all expenditures for the project should be made from the Restricted Purposes Fund. In transferring these matching contributions, the transferring fund should show a debit to "Transfers to Other Funds--Matching Contributions" and a credit to "Cash" or an appropriate expenditure account for in-kind contributions and a credit to "Transfers from Other Funds--Matching Contributions."

7. 700-000-000-000-000 WORKING CASH FUND

The Working Cash Fund is established by Section 103-33.1 of the Illinois Public Community College Act. This fund may be established by resolution of the Board of Trustees for the purpose of enabling the Board to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures. Outstanding bonds may be issued in an amount or amounts not to exceed at any one time 75% of the total taxes from the authorized maximum rates for the Educational Fund and the Building and Maintenance Fund combined. These bonds may be issued by resolution of the Board of Trustees without voter approval. That portion of the Working Cash Fund used for the payment of the principal of and interest on Working Cash Fund Bonds and any costs directly related to such payments shall be accounted for by use of a self-balancing group of accounts within the Bond and Interest Fund. Section 103-33.1 through Section 103-33.6 of the Illinois Public Community College Act relate to various provisions for the Working Cash Fund.

8. 800-000-000-000-000 INVESTMENT IN PLANT FUND

Authority for this fund is implied through Section 103-30 which allows the Board of Trustees powers requisite or proper for the maintenance, operation, and development of any college or colleges under its jurisdiction. Plant is defined as the physical property owned by the college; and this fund is established for the purpose of accounting for land, buildings, and equipment.

9. 900-000-000-000-000 LONG-TERM LIABILITIES FUND

Authority for this fund is implied through Section 103-30 of the Illinois Public Community College Act. This fund exists to provide for the recording of liabilities that exist beyond the current year's operation.

II. PROGRAM DESCRIPTIONS

0. 000-000-000-000-000 BALANCE SHEET ACCOUNTS

The program account code is to be used for all expenditure accounts.

1. 010-000-000-000-000 INSTRUCTION

Instruction consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of instruction. It includes the activities of the faculty in the baccalaureate-oriented, transfer, occupational-technical career, general studies, and developmental programs (associate degree credit and certificate credit). It also includes all the equipment, materials, supplies, and costs that are necessary to implement the instructional program.

2. 020-000-000-000-000 ACADEMIC SUPPORT

Academic support includes the operation of the library, instructional materials center, and communication systems used in the learning process. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

3. 030-000-000-000-000 STUDENT SERVICES

Student services provides services in the areas of aid, admissions and records, athletic programs, health, placement, testing, counseling, and student activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

4. 040-000-000-000-000 PUBLIC SERVICE

The public service function includes the services provided to the general community, governmental agencies, and business and industry for non-credit continuing education and community service activities. Continuing education is considered to be those non-credit activities under Public Service which have been established to provide an educational service to the various members of the community, and are not part of degree credit or certificate credit curricula. Continuing education includes, but is not limited to, professional review courses, workshops and seminars. Community services are those activities under Public Service concerned with making available to the public various resources and unique capabilities that exist within the institution. Examples of community service may be conferences and institutes, general advisory services and reference bureaus, urban affairs, international affairs, radio, television, consultation, and similar activities which meet the test that the primary intent for establishment is to provide services which are beneficial to groups and individuals outside the institution.

5. 050-000-000-000-000 ORGANIZED RESEARCH

Organized research includes any separately budgeted research projects other than institutional research projects which are included under institutional support, whether supported by the college or by an outside person or agency. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

6. 060-000-000-000-000 INDEPENDENT OPERATIONS

Independent operations provides for the operation of the cafeteria, bookstore, student organizations, athletics, and other related activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

7. 070-000-000-000-000 OPERATION AND MAINTENANCE OF PLANT

Operation of plant consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for campus security and plant utilities as well as equipment, materials, supplies, and costs that are necessary to support this function.

8. 080-000-000-000-000 GENERAL ADMINISTRATION

General administration consists of those activities which have as their purpose the development, general regulation, direction, and control of the affairs of the college on a systemwide basis. Included in this function is the President's Office, Business Office, Information Services, and Personnel Services. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

9. 090-000-000-000-000 INSTITUTIONAL SUPPORT

Institutional support consists of those costs that benefit the entire college and are not readily assignable to a particular cost center. Appropriate cost allocations will be made at the end of the fiscal year. Data processing, campus services, fringe benefits, insurance costs, legal fees, provision for contingencies, scholarships, non-operating expense, and tuition chargeback are examples of items included in this area.

III. OBJECT DESCRIPTIONS-ASSETS

1. 000-000-110-000-000 CASH

Currency, coin, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash or in demand deposit accounts in banks. Includes petty cash funds, change funds, and other imprest cash funds.

2. 000-000-120-000-000 INVESTMENTS

Securities or other property in which money is put, either temporarily or permanently, in expectation of obtaining revenue. Legal investments for community college district funds are governed by State statute (see Chapter 85, paragraphs 901-905, Illinois Revised Statutes, 1973).

3. 000-000-130-000-000 RECEIVABLES

Amounts owed by private persons, firms, governmental units, or others, except for interfund receivables.

4. 000-000-140-000-000 ACCRUED REVENUE

Revenue earned and not collected regardless of whether due or not.

5. 000-000-160-000-000 INVENTORY

The value of supplies or salable goods on hand. Supplies are considered to be expended at the time they are removed from a stockroom or other storage area for distribution or use.

7. 000-000-170-000-000 DEFERRED EXPENSES

Prepaid expenses and deferred charges. Prepaid expenses are expenditures not chargeable to the fiscal period in which made, are spread over a short period of time, and are regularly recurring costs of operation, such as prepaid rent, prepaid interest, and unexpired insurance premiums. Deferred charges are expenditures not chargeable to the fiscal period in which made and are usually amortized over a long period of time and may or may not be regularly recurring costs of operation.

8. 000-000-180-000-000 FIXED ASSETS

Land; site improvements; buildings; and permanent improvements to buildings, machinery, furniture, and equipment which upon acquisition can be expected to have benefits lasting more than one fiscal period.

9. 000-000-190-000-000 OTHER ASSETS

Owned economic resources which do not fit into specific asset categories.

IV. OBJECT DESCRIPTIONS - LIABILITIES

1. 000-000-210-000-000 PAYROLL DEDUCTIONS PAYABLE

Amounts deducted from employees' salaries or wages and owed for the accounts of the employees to private persons, firms, governmental units, or others.

2. 000-000-220-000-000 CURRENT OBLIGATIONS PAYABLE

All principal and interest of short-term obligations, including tax anticipation notes, and warrants and all principal and interest of all long-term obligations which is payable during the current fiscal year or payable from revenues of the current year.

3. 000-000-230-000-000 ACCOUNTS PAYABLE

Amounts owed to private persons, firms, governmental units, or others, except interfund payables, payroll deductions payable, and current obligations payable.

4. 000-000-240-000-000 ACCRUED EXPENSE

Expenses which have been incurred and have not been paid.

5. 000-000-250-000-000 INTER-FUND PAYABLES

Amounts owed by a fund to another fund.

6. 000-000-260-000-000 RESERVE FOR ENCUMBRANCES

The amount of encumbrances, or obligations, incurred in the form of orders, contracts, and similar items that will become payable when goods are delivered or services rendered. Encumbrances should be charges against the appropriation when incurred, offset by an entry to this account.

7. 000-000-270-000-000 DEFERRED REVENUE

Revenues applicable to a subsequent fiscal period recognized as a deferred credit in the current fiscal period.

8. 000-000-280-000-000 FIXED LIABILITIES

Principal and interest of long-term obligations including bonds, rentals, etc., not due during the current year or not payable from revenues of the current year.

9. 000-000-290-000-000 OTHER LIABILITIES

Legal obligations which do not fit into specific liability categories.

V. OBJECT DESCRIPTIONS - FUND EQUITY

0. 000-000-300-000-000 FUND EQUITY

The amount by which the value of the assets of a fund exceeds the value of the liabilities of that fund.

VI. OBJECT DESCRIPTIONS - REVENUE SOURCE

1. 000-000-410-000-000 LOCAL GOVERNMENTAL SOURCES

Revenues from district taxes, from chargebacks, and from all governmental agencies below the State level.

2. 000-000-420-000-000 STATE GOVERNMENTAL SOURCES

Revenues from all State governmental agencies.

3. 000-000-430-000-000 FEDERAL GOVERNMENTAL SOURCES

Revenues from all agencies of the Federal government.

4. 000-000-440-000-000 STUDENT TUITION AND FEES

All tuition and fees, less refunds, assessed against students for educational and general purposes. Tuition and fee remissions or exemptions should be assessed and reported as revenue even though there is not intention of collecting from the student. The amount of such remissions or exemptions should be offset as expenditures and appropriately classified as student aid or as staff benefits.

5. 000-000-450-000-000 SALES AND SERVICE FEES

All student fees and charges for other than educational and general purposes, such as fines, auxiliary enterprise sales or charges, and admissions charges, and all sales, service charges, or contract payment revenues for materials or services from private persons, firms, or other non-governmental entities.

6. 000-000-460-000-000 FACILITIES REVENUE

Revenue from the use of college facilities.

7. 000-000-470-000-000 INTEREST ON INVESTMENTS

Revenue from investments.

8. 000-000-480-000-000 NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS

Revenues from private persons, firms, foundations, or other non-governmental entities in the form of restricted or unrestricted gifts or bequests or grants for specific projects.

9. 000-000-490-000-000 OTHER REVENUES

Revenues which do not fit into specific revenue source categories.

VII. OBJECT DESCRIPTIONS - EXPENDITURE OBJECT

510. 000-000-510-000-000 SALARIES

Salaries and wages paid to an employee, before any deductions, for personal services rendered to the community college district, including the following:

511. Administrative Staff: The president, deans, directors, managers, and the stipend and released time of the divisional chairpersons.

512. Professional Staff: Personnel whose duties require a high degree of academic or specialized training to perform the tasks required--such as librarians, technicians, and engineers.

- 513. Instructional Staff--Full-time: Full-time teaching or counseling personnel involved in direct instructional contact with the students, and immediate direct supervision of instructional personnel, such as department heads but not including deans, division chairpersons, and directors of functional educational activity centers.
- 514. Instructional Staff--Part-time: Part-time personnel involved in direct instructional contact with the students.
- 515. Para-Professional: Personnel who assist the instructional staff in direct instructional contact with students.
- 516. Office Staff: Secretaries, clerks, bookkeepers, data processing operators, printing operators, and general office personnel.
- 517. Service Staff: Personnel in specialized service areas such as maintenance, custodial, heating plant, security, cafeteria, bookstore, and other areas where institutional service is provided by non-clerical personnel.
- 518. Student Employees: All student employees.
- 519. Other Salaries: Staff not included in the previous accounts.

520. 000-000-520-000-000 EMPLOYEE BENEFITS

The cost of all employee benefits including the portion of insurance paid for by the college (not including the portion withheld from the employee's wages, when both the employee and the college contribute toward the benefit), tuition remissions or payments, sabbatical leave salaries, any pension contributions paid by the community college district, etc.

530. 000-000-530-000-000 CONTRACTUAL SERVICES

Charges for services rendered by firms or persons not employed by the Board of Trustees, including the following:

- 531. Audit Services: Services rendered in providing the annual college audit.
- 532. Consultants: Educational or administrative consultants employed for a specific task.
- 533. Architectural Services: Architectural and engineering services.

- 534. Maintenance Services: All repairs performed on a contractual basis, as well as any other contractual charges for the maintenance of college land, buildings, or equipment. Equipment service contracts are included.
- 535. Legal Services: The college attorney and any other legal services.
- 536. Office Services: Charges for temporary office services provided by personnel contractors.
- 538. Instructional Service Contracts: Charges for external instructional services that generate local credit hours should be charged to the appropriate instructional cost center. Contracts that do not generate local credit hours should be considered non-operating expense (197-000-538) under the general institutional program.
- 539. Other Contractual Services: Any contractual services not covered above.

540. 000-000-540-000-000 GENERAL MATERIALS AND SUPPLIES

Costs of all general materials and supplies, including the following:

- 541. Office Supplies: Letterhead for correspondence, sulfite manifold papers for copies, carbon papers, printed stationery, forms including all printed single or manifold copies (with or without carbon inserted), scratch pads, paper clips, wastebaskets, desk trays, ribbons, pencils, pens, erasers, staplers, desk top items, file folders, indexes, duplicating fluids, printing inks, cleaners, solvents, stapling and binding supplies, paper stock used in duplicating and printing, punch cards, tapes, reels, ribbons, process sheets, data sheets, report sheets (whether individual or collated), pin-fed forms used in data processing, etc.
- 542. Printing: Commercial printing and costs of duplication by the college printing department.
- 543. Supplies:

1. Instructional Supplies

Test papers, chalk, paper, ink, pencils, erasers, and other supplies of a general nature used by the instructor in the teaching process, curriculum supplies for college exhibits, supplies for in-service training of instructors, student workbooks, music supplies, physical education supplies, paints, paint brushes, crayons, oils, cleaners, printing of classroom materials, guides, and manuals, magazines and

1. Instructional Supplies (Continued)

periodicals for classroom use, laboratory supplies such as chemicals, supplies for operation of equipment used in the instructional process, prepared slides, foods in home economics courses, technical and vocational supplies such as parts, bar stock metals, sheet metal, welding rods, wood, automotive supplies such as gas, oil, and grease, electrical wires, oils, cleaners, small tools, etc.

2. Library Supplies

Library supplies and materials such as glue, paper stock, cording, cover stock, etc., which are necessary to bind books, newspapers, and periodicals for repair or storage purposes.

3. Service Supplies

Special supplies used by maintenance, custodial, heating plant, grounds, security, cafeteria, bookstore, first aid room, and other areas where institutional service is provided. This includes but is not limited to cleaning compounds, rags, waxes, mops, brooms, pails, small tools, seeds, chemicals, fertilizer, paint, rakes, shovels, and first aid room supplies such as bandages, band-aids, medical pills, first aid kits, scissors, tongue depressors, medications, etc.

9. Other supplies

544. Materials

1. Audio and Visual Materials

Records, tapes, and other materials supplemental to the audio portion of instruction, filmstrips, slides, television tapes, films, charts, maps, exhibits, teaching machine supplies, rental of films, photographic films, solutions, camera accessories, and dark-room supplies.

2. Postage

All postage requirements.

3. Repair Materials and Supplies

Repair materials and supplies, including all material purchased and stored so that it is available for immediate use to make repairs to buildings, grounds, and

3. Repair Materials and Supplies (Continued)

equipment such as parts for plumbing, electrical, heating and air conditioning equipment, and glass, lathing, bricks, plaster, tars, etc., for structural repairs.

9. Other Materials

545. Books and Binding Costs: Cost, including freight, of library books and the cost of binding periodicals or repairing books by a commercial company.

546. Publications and Dues: Publications such as newspapers, magazines, microfilms, other periodicals for general use in the college library, and publications of professional societies which appear at regular intervals of less than a year and continue indefinitely, and expenses related to institutional memberships in professional organizations paid for by the college which may include subscriptions to magazines and periodicals of a professional nature or general interest to faculty and supportive staff members.

547. Advertising: Costs of all media which disseminate information on college activities to the general public and to the students and staff including newspaper or periodical notices or advertisements, the advertising of all college events, and the costs of the general catalog of courses offered by the college.

548. Purchases for Resale: The costs of items purchased for resale such as food for the cafeteria and books and supplies for the bookstore.

550. 000-000-550-000-000 CONFERENCE AND MEETING EXPENSE

551. Meeting Expense: Expenses associated with meetings within the college district.

552. Mileage--Local: Expenses for reimbursement of travel within the college district.

553. Travel Expense: Expenses for travel outside the college district.

554. Recruitment: Expenses related to the recruiting of personnel.

555. Vehicle Expense: Gas, oil, grease, tires, tubes and items necessary to maintain, repair, and operate equipment.

559. Other Conference and Meeting Expense.

560. 000-000-560-000-000 FIXED CHARGES

Charges for rentals, debt principal and interest, and general insurance, including the following:

- 561. Rental--Facilities: Rental of buildings or space.
- 562. Rental--Equipment: Occasional rental of educational equipment and rental of equipment used in the supportive functions. Lease/purchase payments are capital outlay rather than rental charges.
- 563. Debt Principal Retirement: Retirement of bonded debts.
- 564. Interest: Interest payment on short-term and bonded debts.
- 565. General Insurance: Costs of general insurance.
- 569. Other Fixed Charges.

570. 000-000-570-000-000 UTILITIES

This account provides for all utility costs necessary to operate the plant and for other on-going services, including the following:

- 571. Gas
- 572. Oil
- 573. Electricity
- 574. Water, Sewage
- 575. Telephone
- 576. Refuse Disposal
- 579. Other Utilities

580. 000-000-580-000-000 CAPITAL OUTLAY

Capital outlay for all funds is to be recorded as an expenditure of the appropriate fund and as an asset of the Investment in Plant Fund; for example:

Educational Fund

(Dr)	100-000-580-000-000	CAPITAL OUTLAY
(Cr)	100-000-110-000-000	CASH

Investment in Plant Fund

(Dr)	800-000-180-000-000	FIXED ASSETS
(Cr)	800-000-300-000-000	FUND EQUITY
		(May further designate source of funds)

The entry to the Investment in Plant Fund may be made annually.

Capital outlay includes the following:

- 581. Site Acquisition: Capital outlay for sites including appraisals, cost of the site, related legal expenses, relocating of present occupants, demolition costs, surveys, etc.
 - 582. Site Improvements: Capital outlay for site improvements and all expenses incidental thereto.
 - 583. New Buildings and Additions: Capital outlay for buildings purchased or new buildings or additions which actually add to existing floor space and increase structural volume of existing buildings.
 - 584. Building Remodeling: Capital outlay for remodeling that may be internal, external, or both, which results in actual structural changes. Maintenance costs, such as painting or refurbishing of interior or exterior are not capital outlay for building remodeling.
 - 585. Equipment--Office: Office equipment for all areas.
 - 586. Equipment--Instructional: Educational equipment.
 - 587. Equipment--Service: Special equipment to be used by service departments, including but not limited to maintenance, custodial, heating plant, grounds, security, cafeteria, and bookstore equipment.
 - 589. Other Capital Outlay.
590. 000-000-590-000-000 OTHER EXPENDITURES

Other expenditures, including the following:

- 591. Student Employment: Cost to college of student employment for the Work Study program. The total cost of the Work Study program is to be accounted for in the Restricted Purposes Fund. The local college's share should be accounted for as an expenditure under student services in the Educational Fund.
- 592. Student Grants, Scholarships, Loans: Expenditures for student aid in the form of fellowships, scholarships, prizes.
- 593. Tuition Chargeback: Tuition costs charged by other community colleges for students from the college district attending classes not provided by the college. Tuition chargebacks paid by a college must be recorded as a non-operational expense under the general institutional expense program (197-000-593). This expense is not to be used in computing state unit cost figures or local average cost per student.

594. Financial Charges and Adjustments: Expenditures or adjustments related to financial transactions which result in an expense to the college such as inventory losses and write-offs because of obsolescence, write-offs of accounts receivable for uncollectible tuitions, loans, etc., and differences between actual cash counts and computed or tabulated amounts which were to be collected including differences in the auxiliary enterprises, student activities, tuition collections, and any other activity where the actual amounts which should have been received can be computed or recorded on a cash register or machine tape.
595. Facilities Charges: Cost of service provided to auxiliary enterprises; the same account is used to record the credit to the department providing the service.
596. Clearing Accounts: Temporary accounts that receive and disburse funds for a specific purpose.
597. Subsidies to Other Funds: Operating transfers to other funds; for example, the college's share of the intercollegiate athletics program, food service deficit, bookstore deficit, or other subsidies to the Auxiliary or Restricted Purposes Fund.
598. Transfers to Other Funds: Non-operating transfers to other funds.
599. Other.

VIII. OBJECT DESCRIPTIONS - PROVISION FOR CONTINGENCY

600. 000-000-600-000-000 PROVISION FOR CONTINGENCY

Budgetary appropriations that are set aside for unforeseen expenditures. The Board of Trustees must approve a budget adjustment by resolution to transfer from the Provision for Contingency budget account to the appropriate budget account in accordance with the Illinois Public Community College Act.

CHAPTER V

THE BUDGET

The budget is a controlled plan to be used in implementing the philosophy and the objectives of the college. Its development should involve maximum participation and, therefore, the aims and objectives of the college should be reflected at each level.

I. BUDGET ELEMENTS

Planning for and evaluation of expenditure appropriations should be carefully balanced to fit within revenues available. Legal requirements serve as a directive which guides the financial plan.

- A. Planning and evaluation require that appropriations be classified by program and activity. The distribution of costs on this basis enables citizens, board members, and administrators of the college to relate costs to actual performance.
- B. Financial responsibility requires that the budget be classified on an organizational unit basis so that appropriations and expenditures may be controlled by and reported to the persons directly responsible for financial management.
- C. Current regulations require that appropriations and revenues be classified on the basis of fund, object, and program.

Consideration should be given to the interrelationships of budgeting with accounting, purchasing, property management, student accounting, personnel management, and curriculum development for immediate and long-range planning.

II. BUDGET PROCEDURES AND CALENDAR

It is suggested that a definite calendar be followed by each college through all the steps of the budget preparation. This calendar should call for board adoption of the budget at the beginning of the fiscal year or shortly thereafter. A typical calendar with the outline of the budgetary process is as follows:

<u>Date</u>	<u>Suggested Procedure</u>
September and October	Evaluate annual audit and previous budget, and then issue instructions regarding budget preparation to organizational units.
November and December	Formal requests are received from the organizational units. These requests are to have been compiled in accordance with the established goals and objectives of the college and with the cooperation of their respective faculties.

- January and February The appropriate administrators should review and study the requests from the organizational units. Conferences between the various levels in the organizational unit are recommended.
- February The business office consolidates all requests and prepares a preliminary budget for the guidance of the president.
- March The president, chief business officer, and appropriate personnel begin their revisions in view of priorities.
- April The president submits the tentative budget to the board for study, evaluation, and recommendations.
- May A tentative budget is approved by the board. Notice of the date, time, and place of the public hearing must be published in a newspaper of general circulation in the college district at least 30 days (10 days in Chicago) prior to the date of said hearing. Budget must be available for public inspection during this period.
- May or June Public hearing, final deliberation by the board, and the adoption of the budget.
- July 15 Implement budget, set up appropriations, etc. File budget with the Illinois Community College Board.
- September File Certificate of Tax Levy on or before the last Tuesday in December.

III. OFFICIAL BUDGET FORM

The official format to be used for the annual budget is included in the appendices. Three copies of the form are to be filed with the Illinois Community College Board within 15 days following official adoption of the budget by the local college Board of Trustees. It is anticipated that each college will desire further detail and will develop an expanded operational budget for internal purposes.

Refer to Section 103-20.1 of the Illinois Public Community College Act.

CHAPTER VI

INTERNAL AUDITORS

The function of an accounting system is to provide a means by which transactions affecting the financial status of an organization may be effectively reported and communicated. The purpose of such a system is to provide a meaningful analysis of the financial condition of the organization as well as to provide management, the public, and other interested agencies the information necessary to evaluate both the performance of the organization and those who administer it.

The total meaningful program of internal control and auditing must provide for the collection, classification, sorting, and calculation of new data to provide financial reports that will effectively communicate the financial condition of the organization. The reliability and accuracy of financial reports are dependent upon the extent to which control procedures are incorporated in the accounting system.

I. ORGANIZATION STRUCTURE

The needs and characteristics of the individual institution determine the organization structure. It is not the purpose of this manual to prescribe the manner in which the financial organization of the community college should be structured.

By structuring the financial organization as required, the following results are achieved: no one individual has complete responsibility and control over any single transaction, and each step or phase of completing a transaction is subject to review by another individual at some later phase of completion. The organization provides the means by which the possibility of fraud is minimized and the probability of error is reduced.

Internal auditing is a staff function that serves management by reviewing the accounting, financial, and other operations of the institution. The internal audit function should be under the direction of the chief business officer. His activities should be directed toward the following general objectives: determining that the system of internal control is adequate and that it is functioning; ensuring that institutional policies and procedures are being followed; verifying the existence of assets shown on the books of account and ensuring the maintenance of proper safeguards for their protection; preventing or discovering dishonesty; and determining the reliability and adequacy of the accounting and reporting system and procedures. The internal auditor should report the results of his examinations in writing to the chief business officer, or another designated administrator, and should recommend corrective action where necessary.

To aid the internal auditor in accomplishing these objectives, the chief business officer should establish policies with regard to the objectives and scope of the audit program, develop awareness within

the institution of the function of internal auditing, and take action on the findings and recommendations presented to him by the internal auditor.

The most important function of the internal audit is to review and recommend improvement to the accounting system and internal controls. While this service is often performed by the external auditor, it is the opinion of the statewide accounting committee that the function of systems and controls review is best performed by an internal audit function. This opinion is based on the premise that the internal auditor will be intimately aware of the goals, philosophy, and operating routine of the institution, while the external auditor will have only a superficial knowledge of these factors.

Several methods of obtaining many of the benefits implicit in a staff audit position are available to those community colleges which cannot justify the services of a full-time internal auditor. The relative value of any of these methods will be determined by such characteristics of the community college as the number of professional staff involved in the financial organization, their competencies, the types of internal control procedures employed, the type of accounting equipment used, and the number of clerical employees and their competencies.

II. INTERNAL CONTROL

The Committee on Auditing Procedure, American Institute of Certified Public Accountants, defines internal control as follows:

"Internal control comprises the plan of organization and all of the coordinate methods and measures adapted within a business to safeguard its assets and check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial processes."

Internal control provides a structure of duties and responsibilities within the organization and a system of checks and balances which permit the transactions underlying the records and statement to be easily reconstructed and verified.

The above objectives are accomplished by designing a system of internal control with the following characteristics:

1. There should be a plan of organization which properly segregates functional responsibilities. Although the appropriate plan of organization will vary with the enterprise, generally a satisfactory plan should be simple and flexible and should lend itself to the establishment of clear lines of authority and responsibility. Organizational independence requires separation of duties in such a way that records existing outside each department serve as controls over the activities within the department.

Responsibilities and the attendant delegation of authority should be clearly defined and set forth in organizational charts or manuals.

2. There should be a system of authorization and record procedures adequate to provide reasonable accounting control over assets, liabilities, revenue and expenses. A satisfactory system must include media to control source data and its flow and media for classification of data within a formal chart of accounts.

Control of source data is implemented through the design of appropriate records and forms and through the logical flow of the record keeping and approval procedures would be incorporated into a procedures manual.

3. Sound practices should be followed in the performance of duties and functions of each of the organizational departments. These practices will largely determine the effectiveness of the internal control and the resultant efficiency in operations.
4. The quality of personnel should be commensurate with responsibilities. A proper functioning system of internal control depends not only on effective organization planning and the adequacy of the procedures and practices, but also on the competence of officers, department heads, and other key employees to carry out prescribed procedures in an efficient and economical manner.

It should be pointed out that the responsibility for devising, installing and supervising an adequate system of internal control is vested in the administration. Any system, regardless of its fundamental soundness, may deteriorate if not reviewed periodically. The system of internal control must be under continuing supervision to determine whether:

1. Prescribed policies are being interpreted properly and are being carried out.
2. Changes in operating conditions have made the procedures cumbersome, obsolete, or inadequate.
3. Effective corrective measures are taken promptly where breakdowns in the system appear.

For those needing guidelines in establishing a system of internal check and control, the publication "Internal Control," published by the American Institute of Certified Public Accounts, should be of benefit.

III. SPECIAL AUDIT REPORTS

The public accounting firm engaged to conduct the annual audit may be asked to expand the scope of its audit and to perform audits of specified activities during the course of the year. Normally, a letter report is issued which details the activities reviewed and the exceptions noted. Such an approach will provide a relatively constant review of control procedures.

CHAPTER VII

EXTERNAL INDEPENDENT AUDIT

Community college districts are responsible to the citizens of their districts and to state and federal governmental organizations for the proper accounting of funds and other assets in their custody. This responsibility cannot be fully discharged except through the medium of an independent audit conducted by a licensed public accountant, external to the administrative organization of the college. Such audits are required by the Public Community College Act.

I. STATUTORY REQUIREMENTS

Section 103-22.1 of the Public Community College Act states: "To cause an audit to be made as of the end of each fiscal year by an accountant licensed to practice public accounting in Illinois and appointed by the board. The auditor shall perform his examination in accordance with generally accepted principles. The examination and report shall include a verification of student enrollments and any other bases upon which claims are filed with the State Board. The audit report shall include a statement of the scope and findings of the audit and a professional opinion signed by the auditor. If a professional opinion is denied by the auditor, he shall set forth the reasons for that denial. The board shall not limit the scope of the examination to the extent that the effect of such limitation will result in the qualification of the auditor's professional opinion. Copies of the audit report shall be filed with the State Board in accordance with regulations prescribed by the State Board. The State Board shall file one copy of the audit report with the Auditor General and one copy with the Illinois Board of Higher Education."

II. ILLINOIS COMMUNITY COLLEGE BOARD REQUIREMENTS

The Illinois Community College Board requires that four copies of the annual audit be submitted to it on or before October 15, following the close of the fiscal year. If the audit cannot be completed by this date, the college must submit a request for extension of time to the Executive Director of the Illinois Community College Board before October 1, following the end of the fiscal year. This request must be accompanied by an adequate explanation of the circumstances which cause the report to be delayed. If the October 15 deadline is not met, funding will be suspended by the Illinois Community College Board and will be re-established only when the requirements are met and the Board takes action to that effect. The Illinois Community College Board reserves the right to make examinations, investigations, hold hearings, etc., before it resumes funding.

To comply with these requirements, the audit must be of sufficient scope so that the auditor can be in a position to render an unqualified opinion on the scope of the financial statements of all the funds for which the college and its related organizations are accountable. The financial statements should set forth the financial position and the revenue and expenditures of the various funds, the general fixed assets, and the bonded debt and interest, all in accordance with generally accepted accounting principles and the Uniform Accounting Manual applied on a basis consistent with that of the preceding year.

III. AUDIT GUIDE

The American Institute of Certified Public Accountants has issued a number of guides to assist the auditor. Among these, two are applicable to assist the auditor in examining and reporting on the financial statements of Illinois community colleges, i.e., "Audits of Colleges and Universities" and "Audits of Local Governmental Units." "Audits of Colleges and Universities" should be used in all areas except in the recording and reporting of real estate tax revenues, encumbrances, and financial statement format. "Audits of Local Governmental Units" more closely illustrates the handling of these items as outlined in the Public Community College Act and the Uniform Accounting Manual. Also included in this manual is a chapter on credit procedures both by external and ICCB auditors.

IV. NATURE OF AN INDEPENDENT AUDIT

The licensed public accountant's audit should consist of an analytical review of the various books, records, vouchers, and other evidence supporting the information set forth in the financial statements. He may conduct his examination in several phases, both before and after the end of the fiscal year, employing a variety of techniques and tests, selecting the procedures which in his judgment and experience are best suited to each examination. This examination results in the preparation of written reports in which the auditor shall state his findings.

All accounting statements, with all supplemental descriptive and explanatory data including footnotes, are representations of the college. It is upon all these representations that the licensed public accountant exercises his considered judgment and renders his opinion. If explanations are essential, and they are not incorporated in the statements in a manner the auditor considers satisfactory, he may express the appropriate explanations within his opinion or qualify his opinion as appropriate.

In addition to his opinion on the accounting practices, during the several phases of his examination the auditor has many opportunities to observe the procedures followed by the employees of the college. He should make suggestions as to ways in which procedures can be improved, either in terms of control or in terms of efficiency. A number of these suggestions are customarily set forth in a "management letter" which is discussed in a subsequent section.

V. SELECTION OF AN AUDITOR

A licensed public accountant is a professional person whose primary objective is the rendering of service to his clients. The selection of an independent licensed public accountant should be based on an evaluation of the integrity, independence, and professional competence of the accounting firm or individual to be selected. While the primary purpose of hiring an independent licensed public accountant is to obtain his opinion as to the fairness of the college's financial statements and compliance with generally accepted accounting principles, accounting provisions of the Illinois Public Community College Act and the policies, procedures, and guidelines of the Illinois Community College Board, there are a number of significant corollary benefits. The accountant is expected to bring to each client a broad range of experience and ability, and he should be generally familiar with the full scope of his client's business affairs and should be called upon for advice and assistance on any financial and accounting matters throughout the year.

Professional competence is a difficult characteristic to evaluate. Knowledge of college operating problems, awareness of the requisites of fund accounting, statutory requirements, and understanding of the specific needs and requirements of the college are important in securing an auditor.

Selection based on obtaining the lowest possible fee is a poor criterion and should be discouraged in selecting an auditor. Fees of professional accountants are generally based on the number of hours expended for the client and the applicable billing rates for the individuals performing the work. It is proper for the college to request of the public accountant an estimate of his fee and an explanation of the basis for making that estimate.

In selecting an auditor, the college should make clear the service desired, including any special work, and there should be mutual understanding of all significant requirements. It is reasonable for the college to specify attainable deadlines for the delivery of audit reports and management letters.

VI. FORMAT

The specific format of each audit report will vary from college to college depending upon the style of the auditor and the desires of college officials. Reports vary from those including only the basic required items to those containing charts, photographs, and other explanatory material.

The Illinois Community College Board does not set a required format for the audit report; however, certain items are required to be submitted in a common format. Items which are currently required are:

1. Verification of Enrollment.
2. Schedule of Enrollment Data.
3. Comment on Internal Control.
4. Note on Basis of Accounting.
5. Uniform Financial Statements.
6. Audit Confirmation - ICCB Grants.
7. Disadvantaged Student Grant Program.

The following is a discussion of these requirements in more detail:

1. Verification of Enrollment: Chapter 122, Section 103-22.1 states, in part, "The examination and report (audit) shall include a verification of student enrollments and any other bases upon which claims are filed with the State Board (ICCB)." The word verification is defined as follows by Kohler's Dictionary for Accounting, Third Edition: "The process of substantiation involved in providing by customary audit procedures that a statement account, or item, is accurate and properly stated, or to be within permissible or reasonable limits."

The Illinois Community College Board requires that the auditor state specifically that he has verified the enrollment and other bases for claims to the State Board. There are three basic methods currently being used by public accounting firms to meet these requirements.

- a. Some auditors use the method of including a reference to the verification in the scope and opinion paragraphs of the Auditor's Opinion. For example, the following is a suggested wording for including the verifications in the scope paragraph of an opinion: "...and accordingly includes such tests of accounting records and other auditing procedures as we considered necessary under the circumstances, including accepted auditing standards for verifying student enrollments and any other bases upon which claims were filed with the Illinois Community College Board."
- b. The second method is to include the schedule and opinion thereon within the supplementary or other financial information section of the report.
- c. Another method is to make a separate report upon which a separate letter of opinion is given. An example of this would be:

"We have examined the supporting documentation and the claims submitted to the State Board and have found them to be fairly stated."

2. Schedule of Enrollment Data: This schedule shows the total credit hours by term and extensions for credit hours and equalization claims submitted to the State Board. It serves two major purposes: one is to show a summary of the data which the auditor has verified, and secondly, it is used by the state auditors as an independent source to verify the records of the Illinois Community College Board.

Occasionally, these schedules have been prepared on a cash basis, i.e., they have included data for which money was received during the current year but actually related to the previous fiscal year and excluded data for which money was due during the current year but would be received during the subsequent fiscal year. This makes it very difficult to reconcile with the Illinois Community College Board records which are by law kept on a strict accrual basis. For this reason, these schedules must be prepared on the accrual basis.

The format for this schedule is shown in the appendices. It shows the credit hours claimed, by term, broken down by the type of claim and extended to show the monetary amount of the claim.

3. Comment on Internal Control: The audit should contain a statement that the auditor has reviewed internal control and submitted a statement of his recommendations to college officials. This statement is included in the opinion. An example of an acceptable statement would be as follows:

"We have examined the college's system of internal control and have submitted our suggestions for improvement to the college officials for their action."

4. Accounting Basis: Each audit is required to include a note which indicates the basis of accounting upon which the statements in the audit report have been prepared and whether this basis conforms to the requirements of the Uniform Accounting Manual. An example of an acceptable note on the basis of accounting would be as follows:

"The statements in this report have been prepared on the modified accrual basis in conformance with the provisions of the Uniform Accounting Manual."

5. Uniform Financial Statements: The Uniform Financial Statements reflect the operating revenues and expenditures of each college in a uniform format. This enables the ICCB to prepare reports and make required analysis of the total community college system which form a base for funding requests. These financial statements shall be included in the audit report under supplementary or other financial information and are to be prepared on the basis of full accrual accounting irrespective of the accounting followed by the college.

The format for these statements is illustrated in the appendices of this manual.

6. Audit Confirmation - ICCB Payments: Upon the request of the Auditor General, the Illinois Community College Board requires for audits of FY 1978 and thereafter that an audit confirmation be made to the Illinois Community College Board for all grant payments received for each fiscal year. The Illinois Community College Board Assistant Director for Auditing Services will provide to each district treasurer a listing of payments made to the college by September 1 following the end of each fiscal year. The district treasurer will be required to confirm that all of the payments made by the ICCB were properly deposited into the college accounts.
7. Disadvantaged Student Grant Program: Each audit is required to include a schedule of revenue received and expenditures thereof of the Disadvantaged Student Grant Program. The auditor should review the application form (ICCB-42) and budget form (ICCB-41) and any amendments to the original budget and reflect ICCB approval amendments for alternative spending. A schedule of equipment purchased (Capital Outlay line item) should be presented where applicable.

VII. MANAGEMENT LETTERS

The independent auditor is in an excellent position as a result of completing the audit of the community college to offer suggestions in a number of matters. These suggestions, while meaningful to the college, are not necessary or useful to other readers of the auditor's report and financial statements. The suggestions then should be in the form of a separate letter addressed to the college and should not be bound into the audit report.

Generally, the material covered in a management letter will consist of the following categories of information:

1. Weaknesses in the internal financial controls and recommended means of achieving improvements.
2. Findings of significant variations from prescribed procedures and practices.
3. Recommendations for improving the quality or content of management information systems, resultant reports, etc.
4. Observations as to areas of business practice where operational efficiencies and/or cost savings can be achieved.
5. Other findings or recommendations, perhaps resulting from special requests made by the college administration or board.

The independent public accountant must take pains to be certain of his facts before he issues his management letter to his client. He also has the obligation to evaluate the practicality of his own recommendations. In considering practicality, the accountant must weigh such factors as compliance with existing statutes, conformity with regulations of the Illinois Community College Board, the importance of his recommendations in relation to the cost of implementation compared with the potential benefits.

The accountant should review the draft of his management letter with the college's chief financial officer and/or chief administrative officer or other designated official prior to formal issuance.

Such preliminary review gives all parties involved the opportunity to corroborate the facts and bring to bear all factors necessary for a reasonable evaluation of each recommendation.

The management letter represents the considered judgment of the auditor based upon his particular expertise. It is imperative for the administration to give careful consideration to the suggestions made. However, considered in the light of broader implications by the administration or the board, there may be sound reasons for modifying or for failing to implement the auditor's suggestions.

The Illinois Community College Board does not require the submission of the management letter; however, the audit must contain a statement as to the adequacy of internal controls and also whether suggestions for improvement, if any, have been given to the local college.

VIII. RECOMMENDED INDEPENDENT EXTERNAL AUDITING PROCEDURE FOR CREDIT HOUR GRANT CLAIMS

1. Claims, Receipt of Funds:

- a. Prepare a schedule of payments made by the ICCB for the period under examination as illustrated in the appendices.

The ICCB Administrative Services Division prepares this schedule for its records. Independent external auditing firms may obtain this information from the tables published each October for the proceeding year or by direct confirmation with the ICCB Administrative Services Division.

It is important to note that the ICCB is on a strict fiscal year (accrual) basis with which all payments are made in behalf of hours generated during a particular fiscal year. Although payments may be received by a college as late as October, such funds should be considered as income for the previous fiscal year.

- b. Trace payments to college cash receipts journal.

The purpose of Steps a and b above is to ensure that all payments made by the ICCB have been deposited by the college.

2. Class Lists, Instructor Verification

- a. Obtain mid-term class lists for the period under examination.

It is the current practice of the ICCB staff to examine records for the two college terms preceding the audit. If the audit is performed in the fall and the Fall Term claim was processed and paid, the Fall and Summer Terms would be examined.

Normally colleges produce class lists at mid-term and end-of-term, as well as other times during the term as needed. A mid-term class list will usually contain the following information.

- Course prefix, number, and title.
- Meeting time and place.
- Instructor's name.
- Listing of student names and social security numbers.
- Mid-term grade for each student (if mid-term grades are given).
- Instructor's verification and signature.
- Date of instructor's verification and signature.

- b. Select sample of course sections from ICCB S-3 printouts.

With each claim, the college submits a series of records, either on IBM cards or tape listing each section of a course that is being claimed for that particular term. These records are called S-3 records and contain the following information:

- Course prefix*and number, section number.
- Term and dates of course offering.
- Credit hour value of course section.
- Course section enrollment.

The ICCB processes the S-3 records received with each claim and produces a computer printout of the course sections broken into the funding categories. The last page of the printout summarizes the credit hour rates and amounts of each claim. The first page of each printout lists the courses rejected by the system and the reason for the rejection. All rejects must be researched and corrected and the claim resubmitted to the ICCB within 30 days from the date of the printout. A further explanation of various aspects of the ICCB computer systems and printouts can be found in the ICCB publication entitled Management Information System Procedures Manual.

For each academic term of the college, there will be one claim filed. Each claim must be filed no later than 60 days from the end of each respective term.

- c. Compare totals from mid-term class lists to sections listed on S-3 printout.

The total number of students listed on the mid-term class list should match the number of students claimed on the S-3 printout. The following students are not eligible for credit hour grants:

- Students who are shown as withdrawn prior to mid-term.
- Students indicated by the instructor as not actively pursuing completion of the course at mid-term even though student receives a passing final grade for the course.
- Out-of-state students.
- Students repeating the course who received a passing grade previously, unless the course is approved for repetition by the ICCB.
- Students "auditing" or visiting the class.

Students should be manually counted because computer totals may include ineligible students. In accordance with acceptable auditing procedures, class lists should be traced to the S-3 printout for one part of the sampling and then S-3 printout sections traced into class lists for another part.

- d. Review sample of class lists for proper teacher verification.

To meet ICCB policies and procedures, each class list must be signed by the instructor verifying that the student is currently enrolled and also actively pursuing completion of the course. (See Chapter VIII for Policy #7.13).

It is important that the verification be that the student is currently enrolled and actively pursuing completion of the course at mid-term in accordance with ICCB policies and not that the student is considered to be enrolled and pursuing completion of the course in accordance with the college's policy.

- e. Review time period related to credit offering.

ICCB procedures outline requirements for the minimum number of minutes required for class contact and outside preparation for each credit hour claimed. For example, a one-credit-hour course requires a minimum of 15 lecture meetings of 50 minutes (1 hour of class including a 10-minute break) or 750 minutes. In addition, 30 hours of outside preparation are assigned for each credit hour claimed. The independent external auditor cannot accurately determine the extent to which the outside preparation assignment is met except where circumstances demonstrate unreasonable practices.

For example, if a course is compacted in such a way that three credit hours are generated within one week's time, 45 contact hours (15 for each hour's credit) of classroom work and 90 hours of outside preparation would be required. This practice would require 135 hours be spent in the classroom and outside study. Reasonable assumptions would allow this to be highly improbable. Generally, the independent external auditor must apply the rule of reasonableness in determining compliance with procedures.

2. Student Records:

- a. Trace a sample of student names from the class lists previously selected to the students' permanent records (transcripts) and review the following:

- Credit hours that are not shown on the students' transcripts are not eligible for funding (ICCB Policy #7.05).
- Students must not receive more credit than the maximum approved by the ICCB for purposes of state funding. Each course approved by the ICCB has either an approved fixed credit hour value or a variable credit hour value to a maximum. In a variable credit course, it is possible for a student to be claimed for variable segments of a course, none of which exceed the maximum; but the aggregate may have exceeded the maximum. A student may not accumulate more credit in a course than approved by the ICCB.
- Courses may not be repeated for funding unless an unsatisfactory grade is received or unless the course is approved by the ICCB for repetition.

A course may not be claimed for the same student more than once unless that student is retaking the course to change an unsatisfactory grade to a satisfactory grade. He/she must:

- (1) Have received an unsatisfactory grade previously and that grade must be recorded on his/her transcript.
- (2) Have officially re-registered into the class.

- b. Review security arrangements for student transcripts.

Security arrangements should provide for the privacy of student records by limiting access to persons authorized to use those records. Provision should also be made for reconstruction of those records if they are damaged or destroyed.

IX. RECOMMENDED INDEPENDENT EXTERNAL AUDITING PROCEDURE FOR EQUALIZATION GRANTS

The independent external auditor should review the equalization grant to ensure that it is completed correctly and signed as required. A review of the computation for semester credit hours and for its full-time equivalent students must be completed. Comparisons must be made with the figures used in the completion of the credit hour grant forms.

The independent external auditor should review all chargeback billings received which support that portion of the claim related to in-district students attending out-of-district colleges.

The ICCB Office can assist the independent external auditing firm, upon request, in verification of figures listed or payments issued to the district for the chargeback billings.

X. RECOMMENDED INDEPENDENT EXTERNAL AUDITING PROCEDURE
FOR DISADVANTAGED STUDENT GRANT CLAIMS

The independent external auditor will make the Disadvantaged Student Grant Program report as a part of their regular college annual audit.

The basic philosophy of the ICCB is that the independent external auditor can perform the audit and each district will supply the independent external auditor with the information required in the performance of the audit.

Each audit of the disadvantaged student grant must contain the following:

1. Revenue and expenditure schedule.
2. Schedule of equipment purchases.
 - (i) Listing and inventory numbers.
 - (ii) Usage for program only and no other activities
3. Notes or comments as considered necessary.

Discussion or recommendations for completing audit requirements:

1. Review the Standard Agreement Form.
2. Review the officially accepted budget for this program. Transfers among line items must be approved by the ICCB. Otherwise it will result in erroneous expenditures that will not be allowed.
3. The independent external auditor should refer to the examples of exhibits and schedules as listed for recommended formats and structure for the reports required by the ICCB for audit of the disadvantaged student grant program.

CHAPTER VIII

ICCB AUDITS

1. ICCB Audit Program for Credit Hour Grants

This section includes the ICCB suggested audit program for credit hour grants with a discussion of the audit steps necessary to carry out the program to meet the standards of the ICCB. The following is a discussion of each of the policies in Chapter Seven of the ICCB Policy Manual on "Apportionment of State Funds."

#7.CC Procedures and directives for the review and approval of operational fund apportionments are developed in accordance with Policy Section 102-16 of the Act and specifics in State appropriation bills for the several funds. Appropriate claim forms with instructions are prepared and distributed by the ICCB in memoranda.

This ICCB policy is a general statement concerning the authority for the other apportionment policies to follow. The main section of the Illinois Public Community College Act concerning apportionment is Section 102-16, and it is toward the implementation of this section that most of the policies in Chapter Seven of the ICCB Policy Manual are directed.

The first paragraph of Section 102-16 states in part:

"Any community college district which maintains a community college recognized by the State Board shall receive credit hour grants at the following...rates...."

This paragraph specifies the rates by instructional category for credit hour grants and is revised each year in accordance with rates approved by the General Assembly. Also, this paragraph states the requirement for recognition as a prerequisite for state funding. This will be discussed under Policy #7.17.

The second paragraph of Section 102-16 states in part:

"...credit hour grants shall be paid for courses for each semester credit hour or equivalent for students who have been certified as being in attendance at midterm..." "Such students shall have been residents of this state..."

The ICCB has defined a student as being in attendance through mid-term according to this section of the statute if he is currently enrolled and actively pursuing completion of the course. This will be discussed further under Policy #7.13.

The ICCB Legal Counsel has stated that the following requirements must be met by a student to qualify as an Illinois resident student for funding purposes:

- (a) For a minor, at least one parent, step-parent, or court-appointed guardian of the student must be a legal resident of Illinois.
- (b) An adult must be a legal resident of the State of Illinois and have lived in Illinois in some capacity other than as a student at a post-secondary education institution for a period of at least thirty days prior to enrolling at the community college.

Evidence of legal residency must be based on actual residency in Illinois and at least one of the following:

- (a) Ownership and/or occupancy of a home in the State of Illinois.
- (b) An Illinois driver's license.
- (c) Illinois automobile license registration.
- (d) An Illinois voter's registration card.
- (e) A document pertaining to the student's past or existing status as an Illinois student, i.e., high school record.
- (f) Other non-self-serving documentation.

The third paragraph of Section 102-16 discusses the formula for determining those community college districts which qualify for equalization grant funding. The provisions of this section are revised each year to reflect the current formula.

The fourth paragraph of Section 102-16 outlines the formula for determining the amount of the disadvantaged student grant that is to be allocated to each district. The provisions of this section usually are revised annually to reflect the current formula.

The fifth paragraph of Section 102-16 states:

"Reimbursement under this Section shall include courses regularly accepted for graduation or certification upon approval of the State Board, except those courses for which the district receives 50% or more of federal financing or financing from State sources other than through the State Board, or both."

As discussed in Section I, the ICCB Computer Services personnel check each course master file to see if it has been previously approved by the ICCB Office for funding. It is not necessary for the ICCB Auditor to check to see if certain course prefixes and numbers have been approved. However, there have been instances of non-approved courses being assigned approved course prefixes in order to make them appear to be eligible for funding. The ICCB Auditor should be alert for this situation and disallow all such cases.

The second half of the fifth paragraph of Section 102-16 has to do with courses that receive funding from federal or state sources other than the ICCB. The following general guidelines have been developed by the ICCB Office to be used in determining whether a course has received 50% or more of federal or other state financing:

- a. A course consists of all its sections for a particular term. For example, if Accounting 101 were taught in three sections for the Summer Term, the course Accounting 101 would consist of the total of the three sections. In other words, each course for each term is to be considered separately. Some colleges have presented argumentation such as: "This course was funded last year but not this year so it was not funded for over 50%" or "The course was funded in the Fall Term but not the Spring or Summer Terms, so it was not funded over 50%." In order to alleviate this confusion and to implement the intent of this section of the Statutes, the ICCB staff has chosen to consider each course by term as the basic unit. The ICCB staff feels that since this is the way courses are claimed, this should also be the way that the 50% funding requirement is computed.
- b. In computing the 50% funding limitation, the Unit Cost Study is used to determine hourly cost. For example, if Accounting 101 for the Summer Term was taught in three sections of ten students each for three hours credit, the funding requirement for the course would be computed as follows:

Three sections at ten students = 30 students
30 students at three credit hours = 90 student credit hours

In the FY1977 Unit Cost Study, page 27, Report 9, PCS 1.1, and REGIS 0502, Accounting lists the net instructional cost at \$47.25. Thus, the funding requirements would be:

90 credit hours at \$47.25 = \$4,252.50

Although the unit cost used in the above example was the state-wide unit cost for accounting courses, each college should use its own unit cost for that course, which is provided by the ICCB Planning/Research/MIS Services Division. The latest unit cost figures should be used for these computations. The \$4,252.50 figure computed above would then be multiplied by 50% to arrive at \$2,126.25, which would be the maximum amount that could be received for all sections of that course from federal or other state sources in that particular term.

Paragraph Six of Section 102-16 sets forth the due dates for the submission of apportionment claims. The regular claim is due not later than sixty days following the end of each semester, quarter, or term.

Also, Paragraph Eight of Section 102-16 explains the processing procedure for apportionment grants. Basically, this section sets forth the following:

- a. The State Board shall certify, prepare and submit to the State Comptroller during August, November, February and May of each fiscal year vouchers setting forth an amount equal to 25% of the districts' total claims approved by the State Board for credit hour grants, disadvantaged student grants and equalization grants.

- b. The Comptroller shall cause his warrants to be drawn for the respective amounts due, payable to each community college district, within 15 days following the receipt of such vouchers.
- c. The ICCB Auditor shall review each district's procedures whereby each district verifies that the students meet Illinois residency criteria for state funding.

All courses claimed for state credit hour grant funding shall be a part of units of instruction which have been duly approved by both the ICCB and the IBHE, or the courses must be authorized extensions of existing units of instruction.

As each course is approved by the ICCB Educational Program Services Division, it is posted to the ICCB master file of approved courses by the ICCB Planning/Research/MIS Services Division. This data processing file is used to determine the eligibility of each course for state aid. This process is explained in detail in Section I of this manual. The ICCB Auditor shall select a sample of courses to be sure that only those courses that meet the approved title, course description, and other course criteria are so classified under that course.

- #7.02 Identity of Objectives All courses claimed for state credit hour grant funding shall have specific objectives clearly written. This documentation must be submitted before a course will be considered for approval by the ICCB Educational Program Services Division staff. The ICCB Auditor shall select a sample of courses to be sure that specific written objectives for each course are available.

- #7.03 Course Outlines All courses claimed for state credit hour grant funding shall have a course outline developed or approved by the faculty, which is kept on file in the appropriate office of the college for review by any student or citizen.

The ICCB Auditor shall select a sample of courses for state credit hour grants for the period under audit and check to see that a course outline developed or approved by the faculty is on file for each course and is available for review by any student or citizen.

- #7.04 Evaluation of Performance All courses claimed for state credit hour grant funding shall have a method of evaluating student performance and shall follow the regular college grading system(s).

A sample of course outlines shall be examined to be sure that each has a method of evaluating student performance. A sample of student transcripts shall be examined so that the ICCB Auditor can note whether the regular college grading policies are being followed for all courses claimed for state apportionment.

- #7.05 Student Transcripts All courses claimed for state credit hour grant funding shall be recorded on the transcripts of those students included in the claim.

A sample of student transcripts should be reviewed, and credit hours not shown on the student's transcript are not eligible for funding. (Also see Policies #7.04, #7.07, #7.16, and #7.18.)

#7.06 All courses claimed for state credit hour grant funding shall follow regular academic regulations of the college, including compliance with the college's published policy regarding the repeating of courses, admission policies, curriculum development procedures, determination of course credits, and other academic procedures of the institution.

Compliance With College Policies

The academic regulations of the college can be found in the college's current catalog. The ICCB Auditor shall check a sample of courses to be sure that they comply with these regulations and shall check a sample of instructors (full-time and part-time) to be sure that the instructor is familiar with and following such regulations.

#7.07 Students and participants may repeat classes for state funding only under the following conditions:

Repetition of Courses

A. The student does not complete the instructional course with a satisfactory passing grade of C (or equivalent) or better and the course is necessary for the student to complete the requirements for a degree or certificate, because the course is a required course for graduation or the course must be repeated to bring the grade point average up to the required level for graduation.

B. The course has been approved by the ICCB staff to be repeated.

As explained in ICCB Policy #7.05, a sample of students' transcripts should be examined for indications of repeating. Certain courses (such as music, band, chorus, etc.) may be approved for repeating by the ICCB; and this should be verified. A notation of this is made on the original course approval form, and this should be available for inspection by the Auditor. Usually, courses are approved for repeating for a maximum of four times on the semester system and six times on the quarter system.

Each college should have some method of routinely checking for repeating students. Some colleges have all present and past student data stored in a computer system. When a student registers, the system checks to see if he/she is repeating. Other colleges routinely examine transcripts for repeats. The ICCB Auditor should ascertain that some acceptable method for checking for repeats is being used to assure compliance with ICCB policies.

#7.08 No apportionment funding will be provided for credit by examination, service credit for health and physical education, armed forces study, transfer of credits earned at other institutions, proficiency examinations, advanced placement programs, college level examination programs, and other methods of program acceleration which involve no instruction.

Credit By Exam

The ICCB Auditor, during the course of the audit, should ascertain that a class list is available for each of the course sections reviewed that indicates that a period of instruction has occurred for any course claimed for state apportionment.

#7.09 Auditors or visitors in classes do not qualify as enrollees for whom Auditors state apportionment may be claimed.

and

Visitors Each college should have a method of indicating on the mid-term class list those students who are auditing or visiting the class. The class list should then be checked by the ICCB Auditor to be sure these students are not counted for state apportionment purposes.

#7.10 All courses claimed for state credit hour grant funding shall follow Tuition the regular college policies on student tuition, which must be in accord Policy with the Public Community College Act (Section 106-4, Section 106-4.1).

Community colleges may establish variable rates of tuition and fees in an amount not to exceed 1/3 of the per capita cost. The per capita cost is computed in accordance with the instructions in Chapter 2 of the ICCB Uniform Accounting Procedures Manual. The ICCB Auditor should check to see that the per capita cost is computed correctly and (1) that the tuition and fees do not exceed the 1/3 limitation and (2) that the out-of-district student charges and out-of-state student charges are computed in accordance with the State Statute.

#7.11 All courses claimed for state credit hour grant funding shall be included in the regular college instructional budget with support from Local local tax funds in accordance with the provisions of the ICCB Uniform Tax Support Accounting Manual.

Although the vast majority of courses taught in community colleges are supported in part by local tax funds, occasionally programs have been designed which have received all of their support from tuition, state credit hour grants, and federal grants. The ICCB has decided that it will not allow claims for these courses, and courses without local tax support shall not be claimed for state aid. The Auditor shall check a sample of courses to be sure that the courses (1) are included in the regular instructional budget and (2) have local tax support.

#7.12 State credit hour grant funds shall be provided only for the following Physical physical education courses:

Educa-

tion

Courses

- A. Elective physical education courses.
- B. Required courses for majors and minors in physical education, recreation leadership, and related programs.
- C. Physical education courses in teacher education programs as required by the State Teachers Certification Board.

The ICCB Auditor should check college policies and procedures and insure that only those physical education courses meeting the criteria listed in ICCB Policy #7.12 are being claimed.

#7.13 Each community college shall be required to verify students at mid-term. Verification at mid-term means that a student is currently Certifi enrolled in classes for which funding is claimed and is actively of At- pursuing completion of the course. The definition of "currently enrol- tendance led" and "actively pursuing completion of the course" are:

"currently enrolled" - a student who is registered for a course and who has not been withdrawn either through his/her action or administratively through the college; all tuition, fees, and charges associated with the course have been paid in full or have been waived as applicable by the respective college rules; or a deferred payment plan is being properly followed and all payments are current or the student is covered by a means of financial aid even though the aid has not yet been received but has been reflected as a receivable and "actively pursuing completion of the course" - a student who can be certified by an instructor as striving to complete the course; and the instructor has proper documentation (examples of documentation--papers, exams, tests, projects, or last attendance records) to support the certification that the student is striving to complete the course at mid-term.

It is the responsibility of each college district to insure that the instructors are made aware of the definition of "currently enrolled" and "actively pursuing completion of the course" at mid-term and that the district is responsible for requiring the proper documentation that the instructors are held accountable for providing proper documentation to support their certification statement and signature thereon.

All colleges should use the certification statement below for the mid-term verification reporting record.

"I hereby certify that the above listed students, except where noted otherwise, are currently enrolled and actively pursuing completion of the course at mid-term and I have proper documentation to support this certification."

Instructor's Signature

Date

#7.14 Any course or section of a course will be considered a part of the
Mid- term in which its mid-term falls for the purposes of credit hour and
term equalization grant claims. Courses whose mid-term falls after the
end of the Spring Term, but which end on or before June 30 of the
fiscal year, shall be considered a part of the next Summer Term.
Beginning and ending dates for each term shall be determined by the
official college calendar for each district.

This policy sets forth the proper term for which a claim is to be made. Auditors should review mid-term and ending dates of college claims to be sure that they are being filed properly.

#7.15 Any "variable-entry" or "variable-entry, variable-exit" course with
"Vari- a determinable mid-term will be considered a part of the term in which
able its mid-term falls or, if the mid-term falls between terms, it will be
Entry, considered a part of the succeeding term. "Variable-entry" or
Vari- "variable-entry, variable-exit" courses for which a mid-term cannot be
able determined will be claimed as part of the term in which the credit
Exit" hours are actually generated.

The ICCB Auditor shall check all such courses to be sure the course is claimed for the proper term "variable-entry, variable-exit" courses.

#7.16 Eligibility for state funding regarding the constitutional examination
Consti- as required by the Illinois School Code (Section 27-3) may be satis-
tutional fied in any one of the following three ways:
Exami- nation

- A. The student may successfully pass an appropriate constitutional examination at the public community college.
- B. The student may successfully complete with a passing grade a specified course that includes the materials related to the Constitution and other items as specified in the Illinois School Code. (Section 27-3)
- C. The community college may accept evidence that the student has met the constitutional examination requirement in his high school in Illinois as long as the meeting of the requirement is clearly identified on the high school transcript. This would also be applicable to the Illinois High School Equivalency Test Program when that certificate indicates that the constitution examination has been passed satisfactorily. Such evidence authorizes the community college to make a similar notation on the community college transcript.

College regulations should be reviewed to ascertain that the requirements listed above in Policy #7.16 are being met. A sample of the student transcripts shall be checked by the ICCB Auditor to assure evidence of one of the three alternatives for each graduate.

#7.17 Eligibility for state credit hour grant funding requires unconditional
Recogni- recognition status or specific action by the State Board during any
tion period of conditional or probationary recognition.
Status

Any college which is on conditional or probationary recognition cannot be funded unless specific action is taken to waive or suspend this provision by the ICCB. The ICCB Auditor will check this provision.

#7.18 All courses claimed for credit hour grants must be offered for the
Vari- number of credit hours for which they are approved under ICCB policy.
able Variable credit hours may be claimed in specified increments only up
Credit to the maximum credit hour value approved for the course. These in-
Hours crements must be well defined units of instruction which were ap-
proved by the ICCB Office and must be recorded on the student's per-
manent academic record as specified units of that particular course.

Any course approved by the ICCB has either a fixed credit hour value or a maximum credit hour value (in the case of a variable credit course). A fixed credit value course cannot be claimed for any more or less than the credit hour value approved by the ICCB Office. A variable credit course can be claimed only in specified increments up to a maximum credit hour value as approved by the ICCB Office. For example, if a variable credit course were approved by the ICCB Office for a maximum of five credit hours and the increments were one credit hour, the course could be claimed only for either one, two, three, four, or five credit hours. It could not be claimed for 1.5, 2.25, or 3.8 credit hours, etc. These increments must be separately identified on the student's transcript. For example, a three-credit-hour course in auto mechanics might have the following breakdown by one credit hour increments:

Auto Mechanics - AM 101	3 Credit Hours
AM 101 A Electrical System	1 Credit Hour
AM 101 B Fuel System	1 Credit Hour
AM 101 C Cooling System	1 Credit Hour

The ICCB Auditor shall check all variable credit hour courses and ascertain that all credit hours claimed are claimed in respective increments and that those increments are separately identified on the students' transcripts.

- #7.19 The ICCB Auditor shall check a sample of student transcripts to assure compliance with this policy. Course(s) claimed for state credit hour grants normally may not result in the production of more than one semester credit hour per week per student for state funding. Exceptions to this policy must be submitted for review and approval by the ICCB staff to a review committee appointed by the ICCB, which will report its findings to the ICCB when contrary to the ICCB staff recommendation.

A one-credit-hour course normally requires a minimum of 15 lecture meetings of 50 minutes (one hour of class including a ten-minute break) or 750 minutes. In addition, the equivalent 30 hours of out-of-class study assignment must be assigned. However, varying combinations of classwork and out-of-class study assignments totaling 45 contact/clock hours are acceptable to qualify for state aid. A course that awards one semester hour of credit in a one-week period would require the student normally to spend 45 hours working on that course. This is considered to be the normal amount of time a student would spend on one course. College officials may appeal to the ICCB for an exemption from this requirement if there are unusual circumstances that warrant consideration.

II. ICCB AUDIT PROGRAM FOR EQUALIZATION GRANTS

- Review ICCB chargeback billings to ascertain that they correlate with the claims as submitted.
- Verify chargeback payments were paid to each respective college.
- Secure a sample of names of students listed at other colleges and request verification of those students being enrolled.

III. ICOB Audit Program for Disadvantaged Student Grants

a. Review college file for the following:

- Standard Agreement Form.
- Approved budget for the program.
- Budget changes requested by the community college district must have ICOS approval and budget revision forms reflecting changes.

- b. Verify funds set aside in a restricted purposes account and that they are accounted for properly.
- c. Verify that the community college district is providing an audit trail for those students served by the program.
- d. Verify that the community college district is spending its funds in accordance with the budget as outlined or as changed and authorized by the ICOS concerning budget transfers among line items.

APPENDIX A

DEFINITION OF TERMS

Abatement. A reduction of a previously recorded expenditure or receipt by such things as refunds, rebates, and collections for loss or damages to school property.

Academic Term. Any period of time in which course work is offered by the institution and for which students seek enrollment; the term may include a regular session or a special session.

Account Number. An institutionally defined code for recording and summarizing financial transactions.

Accounting Period. A period at the end of which and for which financial statements are prepared.

Accrual Basis. An accounting system that records revenues when due and expenditures when a liability is created, regardless of the accounting period in which cash payment is actually made. An encumbrance system may be used in conjunction with an accrual basis accounting system.

Accrued Expenses. Expenses which have been incurred and have not been paid as of a given date.

Accrued Interest. Interest accumulated between interest dates but not yet due.

Accrued Liabilities. Amounts owed but not yet due; for example, accrued interest on bonds or notes. See also Accrued Expenses.

Accrued Revenue. Levies made or other revenue earned and not collected regardless of whether due or not.

Activity--Organizational Unit--Cost Center. A specific unit or group in an organization that performs work or provides a service as part of the organization's overall responsibility. Expenditures are readily identifiable to the activity and a number of activities may form a department, division, or major functional area. For example, the biology department or security department are activities.

Appropriation. An authorization that enables the college to make expenditures and incur obligations for a specific purposes.

Assessed Valuation. Value on each unit of which a prescribed amount must be paid as property taxes.

Assets. The entire property owned by a college.

Bonded Debt. The part of the local college debt which is covered by outstanding bonds.

Buildings. Facilities permanently affixed to the land, including their associate heating and air-conditioning systems, electrical and sound systems, plumbing and sewer systems, elevators, and other fixed equipment.

Cash. Money or its equivalent; usually ready money. Money in hand, either in currency, coin, or other legal tender, or in bank bills or checks paid and received, bank deposits, bank notes or sight drafts, bank's certificates of deposit, municipal orders, warrants, or scrip.

Cash Basis. An accounting system that records only cash receipts and disbursements. An encumbrance system may be used in conjunction with a cash basis accounting system.

Categorical Aid. Educational support funds provided from a higher governmental level and specifically limited to a given purpose.

Character. A term that classifies expenditures based upon the period they benefit. There are three groups as follows: (1) expenses that benefit the current fiscal year; (2) capital outlay that benefits current and future fiscal years; (3) provisions for the retirement of debt that benefit prior, current, and future fiscal years.

Chart of Accounts. A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature; for example, assets and liabilities.

Contingent Fund. Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

Contingent Liabilities. Liabilities which are not now fixed and absolute, but which will become so in case of the occurrence of some future and uncertain event.

Cost Benefit. Analyses which provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it; or, analyses which provide the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternate or competing objectives.

Cost Center. The smallest segment of a program that is separately recognized in the agency's records, accounts, and reports. Program-oriented budgeting, accounting, and reporting aspects of an information system are usually built upon the identification and use of a set of cost centers.

Cost Effectiveness. The extent to which resources allocated to a specific objective under each of several alternatives actually contribute to accomplishing that objective may be compared.

Course. An educational unit within the instructional programs consisting of a sequence of instructional periods, one or more delivery systems and dealing with a particular subject.

Course Credit. Number of credits that will be earned by the student for successful completion of a course.

Course Equivalent. For courses for which no credit is offered, a figure (value) to indicate credit equivalence were the course offered for credit.

Course Identifier. The official institutional number or other code that serves to uniquely indentify a course.

Course Level. The institutional categorization for the level of offering of a specific course. The categorization is generally derived from the level of student to which any particular course offering within a discipline is primarily directed.

Crossover Procedure. A procedure whereby the activities supported by the expenditures recorded in a fund accounting system are matched with the same activities in a similar organization.

Current. The term refers to the fiscal year in progress.

Current Assets. Cash or anything that can be readily converted into cash.

Current Expenses. Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

Current Funds. Money received during the current fiscal year from revenue which can be used to pay obligations currently due and surpluses re-appropriated for the current fiscal year.

Current Fund Revenues. Current fund revenues include all unrestricted gifts and other unrestricted resource earnings during the reporting period and restricted current funds to the extent that such funds were expended for current operating purposes.

Current Liabilities. Debts which are payable within a relatively short period of time, usually no longer than a year.

Current Loans. A loan payable in the same fiscal year in which the money was borrowed.

Debt Service. Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans.

Deferred Charges. Expenditures which are not chargeable to the fiscal period in which made, but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

Depreciation. A fall in value, reduction of worth. The deterioration, or the loss or lessening in value, arising from age, use, and improvements due to better methods.

Direct Costs. Those elements of cost which can be easily, obviously, and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identified with specific activities. See also Indirect Costs.

Disbursements. The actual payment of cash by the college.

Double-entry Accounting. An accounting system that requires for every entry made to the debit side of an account or accounts there must be an equal entry to the credit side of an account or accounts.

Encumbrances. An anticipated liability or expenditure provided for by an appropriation which is recognized when a contract, purchase order, or salary commitment is made. It reduces the appropriation to avoid expenditure of funds needed to pay anticipated liabilities or expenditures.

Equalization. The act or process of making equal or bringing about conformity to a common standard. The process of equalizing assessments or taxes, as performed by "boards of equalization" in various states, consists of comparing the assessment made by the local officers of the various counties and other taxing districts within the jurisdiction of the board and reducing them to a common and uniform basis, increasing or diminishing by such percentage as may be necessary, so as to bring about with the entire territory affected a uniform and equal ratio between the assessed value and the actual cash value of property. The term is also applied to a similar process of leveling or adjusting the assessment of individual taxpayers, so that the property of one shall not be assessed at a higher or lower percentage of its market value than the property of another.

Expenditures. The total charges incurred by the college regardless of time of payment.

Fair Cash Value. The fair or reasonable cash price for which the property can be sold on the market.

Federal Revenue. Revenue provided by the federal government. Expenditures made with this revenue should be identifiable as federally supported expenditures.

Fees Required. Charges that are assessed to students for certain items not covered by tuition.

Financial Statement. A formal summary of accounting records setting forth the district's financial condition.

Fiscal Year. The year by or for which accounts are reckoned, or the year between one annual time of settlement or balancing of accounts and another. A period of twelve months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures authorized, and at the end of which accounts are made up and the books balanced.

Fixed Assets. Assets essential to continuance of undertaking and proper operation of the college. Land, buildings, machinery, furniture, and other equipment which the local college intends to hold or continue in use over a long period of time.

Full Costs. The sum of direct costs and allocated support costs.

Fund Equity. The balance of a fund after all liabilities have been deducted from the assets of the fund.

Indirect Expenses. Those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service.

Inventory. A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

Liabilities. Legal obligations incurred by the college that must be liquidated, renewed, or refunded at a future date.

Modified Accrual Basis Accounting. An accounting system that records revenue on the cash basis, but records obligations incurred on the accrual basis. Commonly, this term is used for any mixture of cash and accrual accounting.

Net Expenditure. The actual cost incurred by the local education agency for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

Net Income. The balance remaining to the local education agency after deducting from the gross revenue for a given period all income deductions during the same period.

Object. This term applies to expenditure classifications and designates materials or services purchased. Expenditures are grouped by major objects, such as salaries, supplies, or capital outlay, and are further divided as needed for cost accounting and control purposes.

Performance Budget. A budget that is structured to allow for expenditure analysis based upon measurable performance of pre-determined objectives established by each activity.

Prepaid Expenses. Expenses entered in the accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation.

Program. A level in the program classification structure hierarchy representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives.

Program Budgeting. A resource allocation technique which facilitates the organization and identification of the activities of an institution in terms of its objectives, displays the cost of these activities over an extended time frame, and relates these activities and their costs to the outputs of the institution's programs. The budgeting aspect of a planning, programming, and budgeting system.

Program Classification Structure. The program classification structure is a means of identifying and organizing the activities of higher education institutions in a program-oriented manner.

Program Split. This term refers to dividing the function "instruction" by baccalaureate-oriented, occupational-oriented, general studies, adult and continuing education, and any other desired program.

Program, Degree/Diploma/Certificate. Courses of study offered by the institution for which a degree/diploma/certificate is awarded when the course of study has been completed.

Receipt. The actual receipt of cash.

Reserve. An account used to segregate a portion of the surplus not available for appropriations or expenditures.

Revenues. Additions to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

Revenues Collected in Advance. A liability account which represents revenues collected before they become due.

Student Chargeback. A student of a given community college district attending a community college other than the one in his home district to pursue a curriculum not offered in the college of his home district, and for which the given home community college district pays the college which the student is attending a chargeback or out-of-district fee.

Student, Full-Time Equivalent. The statistical student unit calculated by dividing all credit hours (both certificate and degree) generated at the college by 15 credit hours for any term. To determine the annual FTE student, divide all credit hours for that year by 30 semester hours for colleges on the semester system and by 45 quarter hours for colleges on the quarter calendar.

Student, Tuition Charge. The amount of money charged to students for instructional services; tuition may be charged on a per term, per course, or per credit basis. The tuition charge should reflect tuition for a full-time student for an academic year.

Sub-program. A stratum of the program classification structure hierarchy. A sub-program is an aggregation level that structures program categories into sub-sets of the major missions of the institution.

Tax Anticipation Notes. Notes (sometimes called "warrants") issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the tax collections anticipated with issuance. The proceeds of tax anticipation notes or warrants are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

Traditional Budget. A budget that is structured primarily upon objects of expenditure rather than a program or organizational structure.

Unit Cost. Expenditures for a function, activity, or service divided by the total number of units for which the function, activity, or service was provided.

APPENDIX B

FORMS

1. Annual Financial Report
2. Certification of Chargeback Reimbursement
3. Annual Budget
4. Uniform Financial Statement
5. Schedule of Enrollment Data
6. Apportionment Grants Audit Programs
7. Opinion Form Example
8. Revenues and Expenditures Example
9. Enrollment Verification Claim
10. Certificate of Tax Levy

Appendix B-1
Annual Financial Report

(College Name)
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended _____
Community College District No. _____ Counties _____, State of Illinois _____

Total District Assessed Valuation: \$ _____	Tax Rates: Educational Fund _____
Total District Bonded Debt: \$ _____	Building Fund: _____
	Operating _____
	Construction _____
	Total _____
	Bond & Int. Fund _____
	Working Cash Fund _____

STATEMENT OF REVENUE AND EXPENDITURES
For the Fiscal Year Ended _____

REVENUE BY SOURCE	Educational Fund	Building Fund	Bond and Interest Fund	Any Other Tax Fund
Local Government				
Current Taxes				
Back Taxes				
Payment in Lieu of Taxes				
Chargeback Revenue				
Non-College Territory				
Other Comm. College				
TOTAL LOCAL GOVERNMENT				
REPLACEMENT OF CORP.				
PERSONAL PROPERTY TAX				
State Government				
ICC9 Credit Hour Grants				
ICC9 Equalization Grants				
ICC9 Other (List)				
Ill. Office of Voc/Ed.Reim.				
State Bd. of Ed. (Other)				
Ill. Bd. of Higher Ed.				
Other (List)				
TOTAL STATE GOVERNMENT				
CETA (Operating)				
Other (List)				
TOTAL FEDERAL GOVERNMENT				
Student Tuition & Fees				
Tuition				
Fees				
Other (List)				
TOTAL TUITION AND FEES				
Other Sources				
Sales & Serv. Fees				
Facilities Revenue				
Int. on Investments				
Non-Govt'l. Grants				
Other Revenue (List)				
TOTAL OTHER SERVICES				
TOTAL REVENUE				

<u>EXPENDITURES BY PROGRAM</u>	<u>Educational Fund</u>	<u>Building Fund</u>	<u>Bond and Interest Fund</u>	<u>Any Other Tax Fund</u>
Instruction	_____	_____	_____	_____
Academic Support	_____	_____	_____	_____
Student Services	_____	_____	_____	_____
Public Services	_____	_____	_____	_____
Organized Research	_____	_____	_____	_____
Independent Oper.	_____	_____	_____	_____
Oper. & Maint. of Plant	_____	_____	_____	_____
Gen. Administration	_____	_____	_____	_____
Institutional Support	_____	_____	_____	_____
TOTAL EXPENDITURES	_____	_____	_____	_____
Excess (or Deficiency) of Revenue over Expend.	_____	_____	_____	_____
FUND BALANCE, July 1, beginning	_____	_____	_____	_____
FUND BALANCE, June 30, ending	_____	_____	_____	_____

Along with the above financial statement, the college will publish in brief narrative form a description of the programs offered, a statement of the goals of the college, and the following student and staff data:

Annual Enrollment Data by Semester or Quarter, Including
the Summer Term: Headcount _____ Full-time Equivalent _____

Staff Data by Program: Full-time _____ Part-time _____

Appendix B-2

Certification of Chargeback Reimbursement

Illinois Community College Board
 CERTIFICATION OF CHARGEBACK REIMBURSEMENT
 Community College District No. _____
 For Year _____

I. Education Fund Expenditures (Less Capital Outlay):

A. Instruction	\$ _____
B. Academic Support	_____
C. Student Services	_____
D. Public Services	_____
E. Organized Research	_____
F. Independent Research	_____
G. Operation & Maintenance of Plant	_____
H. General Administration	_____
I. Institutional Support	_____
Sub-Total	\$ _____

Add Capital Outlay Equipment from Non-State and Non-Federal Sources

Year	\$ _____	x 12.5% =	\$ _____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
Sub-Total			\$ _____

Grand Total Education Fund

II. Operations, Building and Maintenance Fund (Less Capital Outlay):

A. Public Service	\$ _____
B. Organized Research	_____
C. Independent Operations	_____
D. Operation and Maintenance of Plant	_____
E. General Administration	_____
F. Institutional Support	_____
Sub-Total	\$ _____

Add Capital Outlay Equipment from Non-State and Non-Federal Sources

Year	\$ _____	x 12.5% =	\$ _____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
Sub-Total			\$ _____

Add Capital Outlay Temporary Buildings
 from Non-State and Non-Federal Sources

Year	\$ _____	x 12.5% =	\$ _____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
_____	_____	x 12.5% =	_____
Sub-Total			\$ _____

Grand Total Building Fund

III. Bond and Interest Fund

Interest Payments and Finance Charges, Year _____ \$ _____

IV. Operations, Building and Maintenance Fund (Restricted)

Capital Outlay Equipment from Non-State and Non-Federal Sources*

Year _____

_____	\$ _____	x 12.5% = \$ _____
_____	_____	x 12.5% = _____
_____	_____	x 12.5% = _____
_____	_____	x 12.5% = _____
_____	_____	x 12.5% = _____
_____	_____	x 12.5% = _____
_____	_____	x 12.5% = _____
_____	_____	x 12.5% = _____

Sub-Total _____ \$ _____

Add Building Depreciation**

Year _____

_____	\$ _____	x 2% = \$ _____
_____	_____	x 2% = _____
_____	_____	x 2% = _____
_____	_____	x 2% = _____
_____	_____	x 2% = _____
_____	_____	x 2% = _____
_____	_____	x 2% = _____
_____	_____	x 2% = _____

Sub-Total _____ \$ _____

Grand Total Site and Construction Fund _____ \$ _____

V. Grand Total All Expenditures _____ \$ _____

VI. Computation of Full-Time Equivalent Students (semester hr. basis)

Data from State Apportionment Claims

	Summer Term or Semester	Fall Term or Semester	Winter*** Term	Spring Term or Semester	Yearly Totals
A. Sem.Hrs. Carried _____	_____	_____	_____	_____	_____
B. Full-time Load (Sem. Hr. Basis) _____	_____	_____	_____	_____	-30
C. Av. Full Time Equiv. Annual Basis _____	_____	_____	_____	_____	_____

VII. Full Time Equivalent Cost = Item #V - Item #VI (C) Total = \$ _____

VIII. Cost Per Semester Hour = Item #VII - 30 semester hours = _____

*Includes local college dollars spent on movable equipment only.

**Includes local college dollars spent on building and fixed equipment only. (Does not include State and Federal monies or land values.)

***Districts on a quarter system only.

IX. A. Total Non-Capital State Funds Received Last Year (exclude State credit hour grants for apportionment and equalization grants) \$ _____

B. Total Non-Capital State Funds Per Semester Hour (Item #IX A - Item #VI A) _____

X. A. Total Non-Capital Federal Funds Received Last Year _____

B. Total Non-Capital Federal Funds Per Semester Hour (Item #X A - Item #VI A) _____

XI. Chargeback Per Semester Hour

A. Cost of One Semester (Item #VIII) _____

B. Less following deductions:

1. Student Tuition Per Semester Hour (current year) _____

2. State Credit Hour Grant (apportionment semester hour) (current year) _____

3. Non-Capital State Funds Per Semester Hour (Item #IX B) _____

4. Non-Capital Federal Funds Per Semester Hour (Item #IX B) _____

Total Deduction \$ _____

C. Amount to be Charged Back Per Semester Hour \$ _____

D. Amount to be Charged Back Per Quarter Hour \$ _____

Approved: _____
Chief Business Officer

Date

Approved: _____
College President

Date

Appendix B-3
Annual Budget

STATE OF ILLINOIS
COMMUNITY COLLEGE DISTRICT _____

Date

ANNUAL BUDGET

Street Address

City

TABLE I

SUMMARY OF 19__ - __ BUDGET BY FUND

OPERATIONAL FUNDS

	<u>Educational Fund</u>	<u>Building & Maint. Fund</u>	<u>Total Operating</u>
1. Beginning Balance	_____	_____	_____
2. Estimated Revenues	_____	_____	_____
3. Estimated Expenditures	_____	_____	_____
4. Estimated Accumulation Oper., Bldg. and Maint. Fund* (Restricted)	_____	_____	_____
5. Estimated Ending Balance or (Deficit)	_____	_____	_____

OTHER FUNDS

	<u>Site and Construction Fund</u>	<u>Bond and Interest Fund</u>
1. Beginning Balance	_____	_____
2. Estimated Revenues	_____	_____
3. Estimated Expenditures	_____	_____
4. Estimated Accumulation Oper., Bldg. and Maint. Fund* (Restricted)	_____	_____
5. Estimated Ending Balance or (Deficit)	_____	_____

*Annual Accumulation in the Operations, Building and Maintenance Fund (Restricted) for site purchase or building construction.

Official Budget was approved by the:

BOARD OF TRUSTEES ON _____
Date

ATTEST: _____
Secretary, Board of Trustees

TABLE II
SUMMARY OF 19__ - ESTIMATED REVENUES

College _____ Dist. No. _____ Year Ended _____

OPERATING REVENUES BY SOURCE

	<u>Educational Fund</u>	<u>Bld. & Maint. Fund</u>	<u>Total Operating Funds</u>
Local Government			
Current Taxes			
Back Taxes			
Payment in Lieu of Taxes			
Chargeback Revenue			
Non-College Territory			
Other Community College			
TOTAL LOCAL GOVERNMENT			
REPLACEMENT OF CORP. PERSONAL PROPERTY TAX			
State Government			
ICCS Credit Hour Grants			
ICCS Equalization Grants			
ICCS Other			
Ill. Office of Voc. Ed. Reimb.			
State Bd. of Education (Other)			
Ill. Board of Higher Education			
Other (List)			
TOTAL STATE GOVERNMENT			
Admin. Cost Student Financial Aid			
CETA (Grants)			
Other (List)			
Veterans Cost of Instruction			
Title VI Equipment Grant			
TOTAL FEDERAL GOVERNMENT			
Student Tuition and Fees			
Tuition			
Fees			
Other (List)			
TOTAL TUITION AND FEES			
Other Sources			
Sales and Service Fees			
Facilities Revenue			
Interest on Investments			
Non-Governmental Grants			
Other Revenue (List)			
TOTAL OTHER SERVICES			
Total 19__ - BUDGETED REVENUE			
Less Non-Operating Items:			
Tuition Chargeback Revenue			
Instruct. Service Contracts Revenue			
ADJUSTED REVENUE			

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Inter-college revenues that do not generate related local college credit hours are subtracted to allow for statewide comparisons. (See Chapter IV for account descriptions.)

TABLE III

SUMMARY OF 19__ - __ OPERATING BUDGETED EXPENDITURES

	<u>Educational Fund</u>	<u>Building & Maint. Fund</u>	<u>Total Operating</u>	<u>%</u>
<u>BY PROGRAM</u>				
Instruction	_____	_____	_____	_____
Academic Support	_____	_____	_____	_____
Student Services	_____	_____	_____	_____
Public Service	_____	_____	_____	_____
Organized Research	_____	_____	_____	_____
Independent Operations	_____	_____	_____	_____
Operation & Maint. of Plant	_____	_____	_____	_____
General Administration	_____	_____	_____	_____
Institutional Support	_____	_____	_____	_____
TOTAL 19__ - __ BUDGETED EXPENDITURES	_____	_____	_____	_____
*Less Non-operating Items:				
Tuition Chargeback (593)	_____	_____	_____	_____
Instructional Service	_____	_____	_____	_____
Contracts (538)	_____	_____	_____	_____
ADJUSTED EXPENDITURES	_____	_____	_____	_____
<u>BY OBJECT</u>				
Salaries	_____	_____	_____	_____
Employee Benefits	_____	_____	_____	_____
Contractual Services	_____	_____	_____	_____
General Materials & Supplies	_____	_____	_____	_____
Conference & Meeting Expense	_____	_____	_____	_____
Fixed Charges	_____	_____	_____	_____
Utilities	_____	_____	_____	_____
Capital Outlay	_____	_____	_____	_____
Other	_____	_____	_____	_____
Provision for Contingency	_____	_____	_____	_____
TOTAL 19__ - __ BUDGETED EXPENDITURES	_____	_____	_____	_____
*Less Non-operating Items:				
Tuition Chargeback (593)	_____	_____	_____	_____
Instructional Service	_____	_____	_____	_____
Contracts (538)	_____	_____	_____	_____
ADJUSTED EXPENDITURES	_____	_____	_____	_____
*Inter-college expenses that do not generate related local college credit hours are subtracted to allow for statewide comparisons. (See Chapter IV for account descriptions.)				

19__ - __ ESTIMATED CURRENT BUDGETED EXPENDITURES

<u>EDUCATIONAL FUND</u>	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTION		
Salaries	_____	
Employee Benefits	_____	
Contractual Services	_____	
General Materials and Supplies	_____	
Conference and Meeting Expenses	_____	
Fixed Charges	_____	
Utilities	_____	
Capital Outlay	_____	
Other	_____	_____
ACADEMIC SUPPORT		
Salaries	_____	
Employee Benefits	_____	
Contractual Services	_____	
General Materials and Supplies	_____	
Conference and Meeting Expenses	_____	
Fixed Charges	_____	
Utilities	_____	
Capital Outlay	_____	
Other	_____	_____
STUDENT SERVICES		
Salaries	_____	
Employee Benefits	_____	
Contractual Services	_____	
General Materials and Supplies	_____	
Conference and Meeting Expenses	_____	
Fixed Charges	_____	
Utilities	_____	
Capital Outlay	_____	
Other	_____	_____
PUBLIC SERVICES		
Salaries	_____	
Employee Benefits	_____	
Contractual Services	_____	
General Materials and Supplies	_____	
Conference and Meeting Expenses	_____	
Fixed Charges	_____	
Utilities	_____	
Capital Outlay	_____	
Other	_____	_____
ORGANIZED RESEARCH		
Salaries	_____	
Employee Benefits	_____	
Contractual Services	_____	
General Materials and Supplies	_____	
Conference and Meeting Expenses	_____	
Fixed Charges	_____	
Utilities	_____	
Capital Outlay	_____	
Other	_____	_____

<u>EDUCATIONAL FUND</u>	<u>Appropriations</u>	<u>Totals</u>
INDEPENDENT OPERATIONS		
Salaries	_____	
Employee Benefits	_____	
Contractual Services	_____	
General Materials and Supplies	_____	
Conference and Meeting Expenses	_____	
Fixed Charges	_____	
Utilities	_____	
Capital Outlay	_____	
Other	_____	_____
OPERATION AND MAINTENANCE OF PLANT		
Salaries	_____	
Employee Benefits	_____	
Contractual Services	_____	
General Materials and Supplies	_____	
Conference and Meeting Expenses	_____	
Fixed Charges	_____	
Utilities	_____	
Capital Outlay	_____	
Other	_____	_____
GENERAL ADMINISTRATION		
Salaries	_____	
Employee Benefits	_____	
Contractual Services	_____	
General Materials and Supplies	_____	
Conference and Meeting Expenses	_____	
Fixed Charges	_____	
Utilities	_____	
Capital Outlay	_____	
Other	_____	_____
INSTITUTIONAL SUPPORT		
Salaries	_____	
Employee Benefits	_____	
Contractual Services	_____	
General Materials and Supplies	_____	
Conference and Meeting Expenses	_____	
Fixed Charges	_____	
Utilities	_____	
Capital Outlay	_____	
Other	_____	
Provision for Contingency	_____	_____
GRAND TOTAL		_____

19__ - __ ESTIMATED CURRENT BUDGETED EXPENDITURES

OPERATIONS, BUILDING
AND MAINTENANCE FUNDAppropriationsTotals

OPERATION AND MAINTENANCE OF PLANT

Salaries

Employee Benefits

Contractual Services

General Materials and Supplies

Conference and Meeting Expenses

Fixed Charges

Utilities

Capital Outlay

Other

GENERAL ADMINISTRATION

Salaries

Employee Benefits

Contractual Services

General Materials and Supplies

Conference and Meeting Expenses

Fixed Charges

Utilities

Capital Outlay

Other

INSTITUTIONAL SUPPORT

Salaries

Employee Benefits

Contractual Services

General Materials and Supplies

Conference and Meeting Expenses

Fixed Charges

Utilities

Capital Outlay

Other

Provision for Contingency

GRAND TOTAL

19__ - __ ESTIMATED CURRENT BUDGETED REVENUES

OPER., BLDG. & MAINT. FUND (Restricted)SOURCE REVENUE BY

	<u>Revenue</u>	<u>Totals</u>
Local Governmental Sources	<u>1</u>	
Sale of Bonds	<u> </u>	
Other	<u> </u>	
State Governmental Sources		
Other	<u> </u>	
Federal Governmental Sources		
Title VI	<u> </u>	
H.E.W. Grant	<u> </u>	
<u> </u>	<u> </u>	
Other	<u> </u>	
Other Sources		
Sales and Service Fees	<u> </u>	
Facilities Revenue	<u> </u>	
Interest on Investments	<u> </u>	
Non-govt'l. Gifts, Grants and Bequests	<u> </u>	
Other Revenue	<u> </u>	
Transfer from Building & Maint. Fund	<u> </u>	
GRAND TOTAL		<u> </u>

19__ - __ ESTIMATED CURRENT BUDGETED EXPENDITURES

OPER., BLDG. & MAINT. FUND (Restricted)

	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTIONAL SUPPORT		
Salaries	<u> </u>	
Employee Benefits	<u> </u>	
Contractual Services	<u> </u>	
General Materials and Supplies	<u> </u>	
Conference and Meeting Expenses	<u> </u>	
Fixed Charges	<u> </u>	
Utilities	<u> </u>	
Capital Outlay	<u> </u>	
Other	<u> </u>	
Provision for Contingency	<u> </u>	
GRAND TOTAL		<u> </u>

19__-__ ESTIMATED CURRENT BUDGETED REVENUES

<u>BCND AND INTEREST FUND REVENUE BY SOURCE</u>	<u>Revenue</u>	<u>Totals</u>
Local Governmental Sources		
Current Taxes	_____	
Back Taxes	_____	
Payment in Lieu of Taxes	_____	
Chargeback Revenue	_____	
Other	_____	_____
Other Sources		
Interest on Investments	_____	
Other Revenue	_____	_____

19__-__ ESTIMATED CURRENT BUDGETED EXPENDITURES

<u>BOND AND INTEREST FUND</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Bond Principal Retired	_____	
Interest on Bonds	_____	
Service Charge	_____	
Other	_____	_____
GRAND TOTAL		_____

Appendix B-4
Uniform Financial Statement

UNIFORM FINANCIAL STATEMENT

College _____ Dist. No. _____ Year Ended _____

OPERATING EXPENDITURES (Accrual Basis)

	Educational Fund	Building & Maint. Fund**	Total Operating	%
<u>BY PROGRAM</u>				
Instruction	_____	_____	_____	_____
Academic Support	_____	_____	_____	_____
Student Services	_____	_____	_____	_____
Public Service	_____	_____	_____	_____
Organized Research	_____	_____	_____	_____
Independent Operations	_____	_____	_____	_____
Operation and Maintenance of Plant	_____	_____	_____	_____
General Administration	_____	_____	_____	_____
Institutional Support	_____	_____	_____	_____

TOTAL EXPENDITURES (Accrual Basis)

*Less Non-operating Items:

Tuition Chargeback (593)

Instructional Service

Contracts (538)

ADJUSTED EXPENDITURES

BY OBJECT

Salaries	_____	_____	_____	_____
Employee Benefits	_____	_____	_____	_____
Contractual Services	_____	_____	_____	_____
General Materials & Supplies	_____	_____	_____	_____
Conference & Meeting Expense	_____	_____	_____	_____
Fixed Charges	_____	_____	_____	_____
Utilities	_____	_____	_____	_____
Capital Outlay	_____	_____	_____	_____
Other	_____	_____	_____	_____

TOTAL EXPENDITURES (Accrual Basis)

*Less Non-operating Items:

Tuition Chargeback (593)

Instructional Service

Contracts (538)

ADJUSTED EXPENDITURES

*Inter-college expenses that do not generate related local college credit hours are subtracted to allow for statewide comparisons. (See Chapter IV for account descriptions.)

**Net of annual transfers authorized to the Operations, Building and Maintenance Fund (Restricted).

UNIFORM FINANCIAL STATEMENT

College _____ Dist. No. _____ Year Ended _____
OPERATING REVENUES BY SOURCE (Accrual Basis)

	Educational Fund	Building & Maint. Fund**	Total Operating Funds
Local Government			
Current Taxes			
Back Taxes			
Payment in Lieu of Taxes			
Chargeback Revenue			
Non-College Territory			
Other Community College			
TOTAL LOCAL GOVERNMENT			
REPLACEMENT OF CORP. PERSONAL PROPERTY TAX			
State Government			
ICCS Credit Hour Grants			
ICCS Equalization Grants			
ICCS Other Grants			
Ill. Office of Voc. Ed. Reimb.			
Ill. State Bd. of Education (Other)			
Illinois Board of Higher Education			
Other (List)			
TOTAL STATE GOVERNMENT			
CETA (Operating)			
Other (List)			
TOTAL FEDERAL GOVERNMENT			
Student Tuition & Fees			
Tuition			
Fees			
Other (List)			
TOTAL TUITION & FEES			
Other Sources			
Sales and Service Fees			
Facilities Revenue			
Interest on Investments			
Non-Governmental Grants			
Other Revenue (List)			
TOTAL OTHER SERVICES			
TOTAL 19__ - REVENUE (Accrual Basis)			
*Less Non-Operating Items:			
Tuition Chargeback Revenue			
Instruct. Service Contract Revenue			
ADJUSTED REVENUE	190		

*Inter-college revenues that do not generate related local college credit hours are subtracted to allow for statewide comparisons. (See Chapter IV for account descriptions.)

**Net of annual transfer authorized to the Site and Construction Fund.

UNIFORM FINANCIAL STATEMENT

College _____ Dist. No. _____ Year Ended _____

RESTRICTED PURPOSES FUND REVENUES BY SOURCE (Accrual Basis)

	<u>Restricted Purposes Fund</u>	<u>%</u>
Local Government List:		
TOTAL LOCAL GOVERNMENT		
State Government List:		
TOTAL STATE GOVERNMENT		
Federal Government List:		
TOTAL FEDERAL GOVERNMENT		
Other Sources List:		
TOTAL OTHER SOURCES		
TOTAL RESTRICTED PURPOSES FUND REVENUE (Accrual Basis)		

UNIFORM FINANCIAL STATEMENT

College _____ Dist. No. _____ Year Ended _____

RESTRICTED PURPOSES FUND EXPENDITURES (Accrual Basis)

	<u>Restricted Purposes Fund</u>	<u>%</u>
<u>BY PROGRAM</u>		
Instruction	_____	_____
Academic Support	_____	_____
Student Services	_____	_____
Public Service	_____	_____
Organized Research	_____	_____
Independent Operations	_____	_____
Operation and Maintenance of Plant	_____	_____
General Administration	_____	_____
Institution: Support	_____	_____
RESTRICTED PURPOSES FUND EXPENDITURES (Accrual Basis)	_____	_____

Appendix B-5
Schedule of Enrollment Data

Illinois Community College Board
Schedule of Enrollment DataCollege _____ Dist. No. _____
Fiscal Year July, _____ to June 30 _____Credit Hour Grants

<u>Term</u>	<u>Credit Hours</u>	<u>Rate</u>	<u>Extension</u>
Summer	_____	_____	_____
Fall	_____	_____	_____
_____	_____	_____	_____
Winter	_____	_____	_____
Spring	_____	_____	_____
_____	_____	_____	_____

Equalization

<u>Term</u>	<u>Credit Hours</u>	<u>Rate</u>	<u>Extension</u>
Summer	_____	_____	_____
Fall	_____	_____	_____
Winter	_____	_____	_____
Spring	_____	_____	_____
_____	_____	_____	_____

Appendix B-6

Apportionment Grants Audit Programs

ILLINOIS COMMUNITY COLLEGE BOARD
APPORTIONMENT GRANTS
AUDIT PROGRAM

COLLEGE OR CAMPUS _____

DATE OF AUDIT _____

SECTION I

CLAIMS, RECEIPT OF FUNDS

1. PREPARE A SCHEDULE OF PAYMENTS MADE BY ICCB FOR PERIOD UNDER EXAMINATION.
2. TRACE PAYMENTS TO COLLEGE CASH RECEIPTS JOURNAL.

SECTION II

CLASS LISTS, INSTRUCTOR VERIFICATION

1. OBTAIN MID-TERM CLASS LISTS FOR PERIOD UNDER EXAMINATION.
2. SELECT SAMPLE OF COURSE SECTIONS FROM ICCB S-3 PRINTOUT.
3. COMPARE TOTALS FROM MID-TERM CLASS LISTS TO SECTIONS LISTED ON S-3 PRINTOUT.
4. REVIEW SAMPLE OF CLASS LISTS FOR PROPER TEACHER VERIFICATION.
5. REVIEW VERIFICATION FOR COMPLIANCE WITH ICCB GUIDELINES.

SECTION III

STUDENT RECORDS

1. TRACE A SAMPLE OF STUDENT NAMES FROM THE SELECTED CLASS LISTS TO THE STUDENTS PERMANENT RECORDS (TRANSCRIPT) AND REVIEW THE FOLLOWING:
 - A) CREDIT HOURS CLAIMED MUST BE THE SAME AS CREDIT RECEIVED BY STUDENT.
 - B) STUDENTS MUST NOT RECEIVE MORE CREDIT THAN MAXIMUM APPROVED BY ICCB.
 - C) COURSES MAY NOT BE REPEATED FOR FUNDING UNLESS THE STUDENT RECEIVED AN UNSATISFACTORY GRADE.
2. REVIEW SECURITY ARRANGEMENTS FOR STUDENT TRANSCRIPTS.

Appendix B-7
Opinion Form Example

"OPINION" FORM EXAMPLE

ANYONE & ASSOCIATES
Certified Public Accountants

The Board of Trustees
Common Community College
Illinois Community College District #XXX
Somewhere, Illinois XXXXX

We have examined the financial statements of the disadvantaged student grant program of Common Community College, Illinois Community College District #XXX, Somewhere, Illinois, as listed in accompanying table of contents for the year ended June 30, XXXX. Our examination was made in accordance with generally accepted auditing standards and with the requirements set forth in the Uniform Accounting Manual of the Illinois Community College Board and, accordingly, included such tests of the accounting records and other such auditing procedures as we considered necessary under the circumstances.

In our opinion, the accompanying statements present fairly the revenues and expenditures of the disadvantaged student grant program of Common Community College, Illinois Community College District #XXX for the period July 1, XXXX through June 30, XXXX.

Anyone & Associates

Appendix B-8

Revenues and Expenditures Example

REVENUES & EXPENDITURES FORMAT EXAMPLE

COMMON COMMUNITY COLLEGE
DISADVANTAGED STUDENT GRANT PROGRAM
Statement of Revenues and Expenditures
For the Fiscal Year Ended June 30, XXXX

	Budget <u>ICCS</u>	Actual <u>ICCS</u>	Difference <u>ICCS</u>
Revenues:			
ICCS Grant	\$20,000	\$20,000	-
Local Funds	-	-	-
Participant			
Charges	-	-	-
Other Agencies	-	-	-
Other	-	-	-
Totals	\$20,000	\$20,000	-
Expenditures:			
Salaries			
(Academic)	\$20,000	\$20,000	-
Salaries			
(Non-Academic)	-	-	-
Employee Benefits	-	-	-
Contractual	-	-	-
General Supplies	-	-	-
Travel	-	-	-
Fixed Charges	-	-	-
Plant Utilities	-	-	-
Capital Outlay	-	-	-
Other Totals	\$20,000	\$20,000	\$ -

The Notes to the Financial Statements are an integral part of this statement.

"NOTE" FORMAT/EXAMPLE

1. The Disadvantaged Student Grant Fund was set up to account for state grant programs.
2. The college expended the funds as set forth in their budget request and all transfers of funding received ICCS approval.

Appendix B-9
Enrollment Verification Claim

ENROLLMENT VERIFICATION CLAIM

 ICCB-4A - 81
 ILLINOIS COMMUNITY COLLEGE BOARD

Uniform Accounting Manual

District Number _____ Name of District _____ Number of Campuses _____

Name of College _____

 Term _____ Quarter _____ Term dates: Begins _____ Mid-Term _____ Ends _____
 Semester
CREDIT HOURS CLAIMED

1. Baccalaureate and General Academic	_____ Hrs	5. Remedial/Developmental	_____ Hrs
2. Business Occupational and Vocational	_____ Hrs	6. Adult Basic Education/General Education Development (ABE/GED)	_____ Hrs
3. Technical Occupational and Vocational	_____ Hrs	7. General Studies	_____ Hrs
4. Health Occupational and Vocational	_____ Hrs	Total Hrs Claimed	_____

In-District Residents

	<u>Attending In-District</u>	<u>Attending Out-of-District Ill. Com. Colleges on Chargeback</u>	<u>Total</u>
Semester Hours Credit Programs (Detail Breakdown on Back of Form)	_____	_____	_____

We hereby certify that this claim for state apportionment is made pursuant to the provisions of the Public Community College Act, approved October 1, 1973, as amended, and that records are on file at the college to substantiate this claim in all respects, including residency, for all students included therein. We further certify that Community College District No. _____ is recognized by the State Board and that its operation is in accordance with the provisions of the Public Community College Act, approved October 1, 1973, as amended, and with the regulations of the State Board. In particular, the courses claimed must: 1) be supported by proper verification records; 2) not be supported 50% or more from other funds; 3) be timely submitted; 4) be properly approved; 5) be regularly accepted for Graduation or Certification; 6) be a part of an approved Unit of Instruction; 7) have a course outline on file; 8) have a specific objective; 9) have a method to evaluate student performance; 10) be recorded on student transcripts; 11) follow regular academic regulations; 12) be offered for credit; 13) follow regular tuition policies; 14) follow regular grading policies; 15) be included in regular college instructional budget; 16) not be for hobby, leisure-time or recreational activities; and 17) have outside preparation meeting requirements of the ICCB Policy Manual.

 SIGNED _____
 College President

 SIGNED _____
 College Finance Officer

Date _____

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Appendix B-10
Certificate of Tax Levy

STATE OF ILLINOIS
Illinois Community College Board
3085 Stevenson Drive, Springfield, Illinois 62703

CERTIFICATE OF TAX LEVY

Community College District No. _____ County(ies) _____

Community College District Name: _____ and State of Illinois

We hereby certify that we require:

the sum of \$ _____ dollars to be levied as a special tax for educational purposes, and

the sum of \$ _____ dollars to be levied as a special tax for building purposes, and

the sum of \$ _____ dollars to be levied as a special tax for tort liability insurance purposes, and

the sum of \$ _____ dollars to be levied as a special tax for Workmen's Compensation and occupational diseases insurance purposes, and

the sum of \$ _____ dollars to be levied as a special tax for unemployment insurance purposes, and

the sum of \$ _____ dollars to be levied as a special tax for financial audit purposes, and

the sum of \$ _____ dollars to be levied as a special tax for (specify) _____ purposes on the taxable property of our community college district for the year 19 ____.

Signed this _____ day of _____ 19____

Chairman of the Board of Said Community College District

Secretary of the Board of Said Community College District

When any community college district is authorized to issue bonds, the community college board shall file in the office of the county clerk of each county in which any part of the community college district is situated a certified copy of the resolution providing for their issuance and levying a tax to pay them. The county clerk shall each year during the life of a bond issue extend the tax for bonds and interest set forth in the certified copy of the resolution. Therefore, to avoid a possible duplication of tax levies, the community college board should not include in its annual tax levy a levy for bonds and interest.

Number of bond issues of said community college district which have not been paid in full _____.

This certificate of tax levy shall be filed with the county clerk of each county in which any part of the community college district is located on or before the last Tuesday in December.

DETACH AND RETURN TO COMMUNITY COLLEGE DISTRICT

This is to certify that the Certificate of Tax Levy for Community College District No. _____ County(ies) of _____ and State of Illinois on the equalized assessed value of all taxable property of said community college district for the year 19 ____ was filed in the office of the County Clerk of this country on _____ 19 ____

In addition to an extension of taxes authorized by levies made by the board of said community college district, an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total amount, as approved in the original resolution(s), for said purpose for the year 19 ____ is \$ _____.

UNIVERSITY OF CALIFORNIA
ERIC[®] CLEARINGHOUSE FOR
JUNIOR COLLEGES
96 POWELL LIBRARY BUILDING
LOS ANGELES, CALIFORNIA 90024
EE 36

County Clerk

112

County